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The Commonwealth of Massachusetts
Department of Revenue

[redacted]

Division of Local Services

PROPOSITION 2 1/2: THE FISCAL FACTS

A Seminar sponsored by the
House Committee on Ways and Means

with the cooperation of the
Massachusetts Department of Revenue

Richard A. Voke, Chairman
House Committee on Ways and Means

State House, Room 462
March 11, 1985

Massachusetts Department of Revenue

Division of Local Services

BULLETIN

Commissioner Ira A. Jackson
Deputy Commissioner Edward J. Collins, Jr.

SUMMARY OF FINDINGS

The data presented in this report begin to address the important question: what impact has Proposition 2 1/2 had on Massachusetts cities and towns? The report provides information on a number of financial indicators that illustrate changes in municipal financial condition since the tax limitation measure was enacted.

What this report shows, on close examination, is that it is difficult to generalize about how Proposition 2 1/2 has affected individual cities and towns. Some communities have survived 2 1/2's fiscal and management challenges in strong financial condition; others have weathered these challenges less well. The reasons behind the differing experiences of individual cities and towns vary widely according to the unique resources and needs of each community. Any analysis of the aggregate financial condition of Massachusetts cities and towns should take into account these important differences at the local level.

It is also important to remember, when using the data included in this report, that not all the changes in municipal finance over the past several years can be attributed directly, or solely, to Proposition 2 1/2. Inflation, the economy, changing service demands, and changing state and federal spending priorities have all contributed to local governments' financial condition.

With these qualifications, this report can be summarized by the following fiscal facts on Masschusetts local governments.

- Between FY81 and FY84, the total tax levy for the state overall dropped by $351.8 million, or 10.5%.
- Between FY82 and FY85, Proposition 2 1/2 required 171 communities to make cuts totalling $483.7 million in their tax levies. 78.6% of all dollars cut from the total levy were made by cities.

The Division of Local Services is responsible for oversight of and assistance to cities and towns in achieving equitable property taxation and efficient fiscal management.

The Division regularly publishes IGRs (Informational Guideline Releases detailing legal and administrative procedures) and the BULLETIN (announcements and useful information) for local officials and others interested in municipal finance.

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- Statewide, total local receipts rose by $88.7 million, an 11.3% increase, between FY81 and FY84.

- Total spending by all cities and towns increased by $329.9 million, or 5.78%, between FY81 and FY84; however, the yearly increase was less than inflation in each of these years.

- Property tax as a percentage of personal income in Massachusetts has declined relative to the U.S. average.

- Massachusetts communities have virtually all accomplished revaluation and are assessing at 100% of full and fair cash value.

- Between 1980 and 1984, the total equalized valuation of all property in the state rose by $61.6 billion, or 69.7%.

- Statewide, the equalized tax rate has dropped from $37.91 per thousand of value in FY81 to $20.77 in FY85.

- In FY84 and FY85 (to date), levy limitation increases due to tax base growth total $92.9 million.

- Between FY81 and FY85, total net state aid has increased by $720 million, or 81.7%.

- Of 217 communities reporting Moody's bond ratings in both 1981 and 1984, 176 communities reported the same rating in both years, 6 reported higher ratings in 1984 than in 1981, and 35 reported lower ratings in 1984 than in 1981.

- The number and dollar amount of municipal debt issues has declined.

- Local governments' total debt service outstanding declined by $180 million, or 9.06%, between FY81 and FY84.

- Statewide, between FY81 and FY84, communities' total free cash increased 10.1%, from $178.2 million to $196.3 million. In FY84, 176 communities were certified as having free cash equal to or greater than 5% of their total budgets.

- In FY85, the total additional tax levy capacity was $63.6 million, or 2.05% of the actual levy. 203 communities have 1% or more in additional levy capacity.

- During fiscal years 1983, 1984, and 1985, 34 municipalities voted to override their levy limits, 48 voted to exclude specified debts from their levy limits, and 12 voted both overrides and debt exclusions in one or more of these years.

In the sections that follow, detailed information on each city and town permits comparison of individual communities' financial condition with the statewide aggregate picture as illustrated by these fiscal facts.

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PRE-PROPOSITION 2 1/2
PROPERTY TAXES, STATE AID AND LEGISLATIVE REFORMS

Year	Property Levies (millions)	Annual Changes in Property Tax Levy	Annual Change in State Aid	Major Legislative Efforts to Reduce Property Tax
1966	$ 973	0.9%	26.0%	3% sales tax instituted to finance new equalizing school aid formula. Local Aid Fund Established.
1967	1,076	10.6	28.3	
1968	1,227	14.0	-2.8	State assumes the local share of medical assistance and welfare expenses.
1969	1,401	14.2	16.4	
1970	1,631	16.3	9.0	
1971	1,851	13.6	10.1	State lottery established which distributes proceeds from a new equalizing formula. One cent increase in motor fuels adopted and dedicated to cities and towns for highway purposes. State assumes new MBTA debt services.
1972	2,050	10.8	28.8	
1973	2,168	5.8	transition year	
FY 1975	2,322	4.7	transition year	State assumption of 50% of MBTA operating deficit.
FY 1976	2,461	5.9	2.2	"Additional Assistance" account established for use as discretionary local aid.

Year	Property Levies (Millions)	Annual Change in Property Tax Levy	Annual Change in State Aid	Major Legislative Efforts to Reduce Property Tax
FY 1977	2,783	13.1	-.8	Local Aid Fund established as an operating fund with 40% of growth taxes dedicated for local aid.
FY 1978	2,967	6.6	2.2	First year phase-in of assumption of county court costs
FY 1979	3,030	2.1	24.1	Major revisions made to the Chapter 70 school aid formula.
FY 1980	3,000	-1.0	19.2	Four percent "Tax Cap" initiated. Revisions made to highway aid distributions.
FY 1981	3,350	11.5	.4	Tax cap exemptions approved.

*State Aid is defined as the All Municipality cherry sheet.

MAJOR PROVISIONS OF PROPOSITION 2½

- o LIMITS the municipal property tax levy to:
  - No more than 2.5% of the total fair cash value of personal and real property
  - No more than a 2.5% increase over the prior year's levy limit
- o PROVIDES for local overrides of the levy limit and a local option to exclude certain debts from the limit
- o LIMITS outside agency assessments to the community to an increase of no more than 2.5% per year (except for added service)
- o REPEALED school committee fiscal autonomy and compulsory and binding arbitration for public employees
- o PROHIBITS unfunded state mandates
- o LIMITS motor vehicle excises to $25 per thousand of value
- o ALLOWS renters a deduction on their state income tax

THE COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

IRA A. JACKSON
COMMISSIONER

EDWARD J. COLLINS, JR.
DEPUTY COMMISSIONER

Assessment Administration

Subject:

Proposition 2½

AN OVERVIEW

Proposition 2½ was approved by the electorate on November 4, 1980, bringing with it a number of profound changes in the areas of municipal and local tax law. The primary vehicle for those changes was Chapter 580 of the Acts of 1980, followed by other enactments including Chapter 782 of the Acts of 1981 and Chapter 641 of the Acts of 1983.

Those enactments added to or otherwise amended various provisions of the General Laws. One must look to such provisions for a current overview of Proposition 2½.

I ASSESSMENT LIMITATIONS (G.L. Ch. 59 S. 20A)

A number of governmental entities including counties, districts, the MDC and certain public authorities are permitted by law to assess costs, charges or fees directly upon cities and towns (rather than upon individual taxpayers).

As a general rule, the total or aggregate amounts assessed may be increased by no more than 2½% over and above the total assessed for the preceding fiscal year.

Specifically excepted from the general rule are regional school districts which are not subject to this assessment limitation. At the same time, regional school assessments are subject to appropriation at the local level. (See G.L. Ch. 71 S. 16B)

II ASSESSMENT OVERRIDE (G.L. Ch. 59 S. 20B)

Only in the case of regional water and sewer districts does there exist a mechanism by which the 2½% limitation on annual assessment increases may be overridden.

SUCH OVERRIDE REQUIRES THE FOLLOWING:

A. In Two Member Districts:

1. A two-thirds (2/3) vote of approval by the district's governing body, and
2. A majority vote of approval by the appropriating authorities (e.g., city council, town meeting) of both member municipalities.
3. If the proposed override fails to gain the approval of both local appropriating bodies, a district-wide meeting of registered voters must be convened; a majority of those present may, by counted vote, approve the override.
4. If the majority approval is not forthcoming, the proposed override must be recommitted to the district's governing body for amendment and resubmission to the member communities.

B. In all Other Districts:

1. A two-thirds (2/3) vote of approval by the district's governing body, and
2. A majority vote of approval by two-thirds of the local appropriating authorities of the member municipalities.

3. If the proposed override fails to gain the approval of two-thirds of the local appropriating authorities, it must be recommitted to the district's governing body for amendment and resubmission to the member communities.

III TAX LEVY LIMITATION IN CITIES AND TOWNS

A. Overall Limitation (G.L. Ch. 59 S. 21C Para. (a) and (b))

The total taxes assessed in any city or town may not exceed 2½% of the total full and fair cash value of all taxable real and personal property within that municipality.

This is the overall percentage limitation which, subject to the debt service exclusion noted below, may never be exceeded.

FOR PURPOSES OF PROPOSITION 2½, THE FOLLOWING DEFINITIONS APPLY:

1. Total taxes Assessed will consist of the net amount to be raised by real and personal property taxes levied within that municipality.

   In determining the total taxes assessed for any given year, there will be excluded from the calculation, all debt service which had been exempt upon vote of the electorate.

2. Full and Fair Cash Valuation will consist of the fair cash value of all real and personal property as certified by the Commissioner of Revenue.

(If a community has not yet been certified as assessing property at full value, the most recent equalized valuation updated for any intervening period will be used.)

3. Local Appropriating Authority will consist of the board of selectmen (or the town council in a municipality having that form of government), or the city council, with the mayor's approval when required by law.

B. Limit on Annual Increments (G.L. Ch. 59 S. 21C (f)

In any city or town in which the total taxes assessed are at or below the 2½ (of full and fair cash value) limitation, a second limitation on the extent of any levy increase comes into effect.

In that event, the total taxes assessed for any fiscal year may not exceed 102.5% of the maximum levy limit in effect for the prior fiscal year.

It should be noted that the maximum levy limit is determined by the Commissioner of Revenue and provided to each city and town on an annual basis.

Note: As originally enacted, Proposition 2½ limited certain districts (e.g., water, fire, electric, light) together with various other tax levying governmental entities to annual increases of 2½%.

This levy limitation has since been amended. Consequently, to the extent that such entities, other than

cities and towns, levy taxes on real estate and personal property, they are no longer subject to the 2½% limitation on annual levy increases.

IV OTHER PERMISSIBLE INCREASES IN THE ANNUAL TAX LEVY

A. Growth in the Tax Base

G.L. Ch. 59 S. 21C (f)

In addition to the 2½% annual increment normally permitted (i.e., over and above the prior year's maximum levy limit), certain other increases may be allowed in the levy as well.

Thus, the total taxes assessed may be increased in any fiscal year by an amount equal to the previous fiscal year's tax rate multiplied by the amount of increased assessed valuation of any real estate or personal property which has become:

1. subject to taxation for the first time (e.g., exempt property returned to the tax rolls), or
2. has been taxed as a separate parcel for the first time during the fiscal year (e.g., condominium conversion), or
3. has had an increased assessed value of 50% or more, unless that increase is due to a revaluation.

B. Overrides

G.L. Ch. 59 S. 21C (e)

By a two-thirds vote of the local appropriating authority (as defined above), a ballot question may be presented to the electorate seeking approval to assess taxes in excess of the permissible 2½% annual increase.

The relevant ballot question must be submitted in the following form:

> Shall the (city/town) of _____ be allowed to assess an additional $_____ in real estate and personal property taxes for the fiscal year beginning July first nineteen hundred and _____?
>
> Yes____ No____

If the dollar amount specified in the question would permit a levy increase of up to an additional 2½% (over and above the 2½% annual increment otherwise permitted for a total maximum increase of 5%), then a majority vote of approval would be required.

If, however, the dollar amount specified is greater than an additional 2½% (for a total maximum increase in excess of 5%), the proposal would require a two-thirds vote of approval.

While two such local option override questions may be placed on a single ballot, only one may specify an amount greater than an additional 2½%.

If both questions are subsequently approved, only the one requiring the two-thirds vote will apply.

C. Debt Service Exclusion

G.L. Ch. 59 S. 21C Para. (j) and (k)

1. Pre Proposition 2½ Debt:

By a two-thirds vote of the local appropriating authority (as defined above), a ballot question may be presented to the electorate seeking authorization to exclude from the calculation of the maximum levy limit (and of the total taxes assessed) the following:

a. Those amounts necessary for the payment of principal and interest on bonds, notes and certificates of indebtedness (excluding tax or revenue anticipation notes) issued by the municipality and which were outstanding on November 4, 1980, and

b. Those amounts representing the municipality's proportionate share of the debt service on bonds or notes issued by a regional governmental unit which were outstanding on November 4, 1980.

The relevant ballot question must be submitted in the following form:

Shall the (city/town) of _____ be

allowed to exempt the total amounts required to pay for bonded indebtedness incurred prior to the passage of Proposition 2½, so-called, from the (city/town's) limit?

Yes____ No____

Upon receipt of a majority vote, the question will be deemed to have been approved.

2. Post Proposition 2½ Debt:

By means of the foregoing procedure, a ballot question may be presented to the electorate seeking authority to exclude principal and interest on individual bonds, notes or certificates of indebtedness issued or to be issued subsequent to November 4, 1980.

The ballot question must be submitted in the following form:

Shall the (city/town) of _____ be allowed to exempt from the provisions of Proposition 2½, so-called, the amounts required to pay for the bond issued in order to _____ (state the purpose or purposes for which the monies from the local issue will be used)?

Upon receipt of a majority vote, the question will have been approved.

In the event either (or both) of the foregoing debt exclusion questions are approved, the municipality would be permitted (although by no means required) to assess taxes in excess of its maximum levy limitation.

It should be noted that there be a separate ballot question for each Post Proposition 2½ debt issue which is to be excluded.

Further, the actual amount so excluded in a given year will consist of the principal and interest which becomes due and payable in that fiscal year.

V <u>REDUCING THE TAX LEVY</u>

A. If the total taxes assessed in any city or town exceed the 2½% of full and fair cash value limitation, the levy must be reduced in annual increments of 15% or more until such time as that statutory limitation is reached.

B. <u>Eliminating the 15% Reduction</u>

G.L. Ch. 59 S. 21C (e)

By two-thirds vote of the local appropriating authority (as defined above), a ballot question may be placed before the electorate requesting authority to forego all or a portion of the 15% levy reduction. The question is to be submitted to the voters in the following form:

Shall the (city/town) of _____ be

allowed to assess an additional $_____
in real estate and personal property taxes
for the fiscal year beginning July first,
nineteen hundred and _____?

Yes____ No____

If the amount to be eliminated is one-half of the required reduction or less, a majority vote only will be required for approval. However, if more than one-half of the reduction is sought to be eliminated, a two-thirds voter approval will be required.

No more than two such questions may be placed on a single ballot.

C. G.L. Ch. 59 S. 21C (h)

A city or town already assessing at or below its statutory limitation may be required to reduce its levy nonetheless.

Thus, if either:

1. Two-thirds of the local appropriating authority, <u>or</u>
2. The people by local initiative procedure so require, the following ballot question must be submitted to the voters at a special election:

   Shall the (city/town) of _____ be required to reduce the amount of real

estate and personal property taxes to be assessed for the fiscal year beginning July first, nineteen hundred and _____ by an amount equal to $_____?

Yes____ No____

If approved by a majority of voters, the city or town will be required to assess taxes by a specified amount below that which would otherwise be permitted under Proposition 2½.

Any reduction so voted in the levy would be effective for a single fiscal year only.

VI <u>REFERENDA PROCEDURES</u>

G.L. Ch. 59 S. 21C (i)

The referenda questions discussed above may, as determined by the local appropriating authority, be placed on the ballot:

1. at a regular municipal election,
2. at a special election called at anytime by the local appropriating authority, or
3. at a biennial state election.

In the case of a <u>biennial state election</u>, no more than three such questions may be placed on the official ballot. Before that may be done, however, the local appropriating authority must file an attested copy of its vote with the Secretary of State's Office by the first Wednesday of the August

preceding the state election.

In the case of procedures to be followed for a special city or town election, Proposition 2½ offers few details.

Certain basic considerations apply nonetheless. Thus, a special election should be called on no less than four weeks notice. This time period allows for absentee voting and for the requisite registration sessions. The usual rules relative to hours, precincts, polling places and election officers apply as well.

VII <u>FINANCIALLY TROUBLED COMMUNITIES - CHERRY SHEET ADVANCES FOR PAYMENT OF DEBT SERVICE</u>

G.L. Ch. 44 S. 19A

The Legislature has provided a mechanism by which state distributions may, in certain limited circumstances, be used to fund local debt service. The statutory procedure is as follows:

1. The local treasurer must determine that the city, town or district in question (including a regional school district) is unable to pay all or part of the principal or interest due on any bonds, notes or certificates of indebtedness.
2. Thereafter, he must promptly notify the <u>local executive</u>, e.g., mayor, town manager, selectmen, town council, committee or

commission which must in turn investigate and certify the inability to pay, to the Commissioner of Revenue.

3. Upon receipt of the certification, the Commissioner will investigate the circumstances and if he is satisfied as to the inability to make payment when due, he will certify the appropriate amount to the State Treasurer.

4. To the extent that there are funds which are then due or which will become due, the State Treasurer will (after first deducting amounts owed the Commonwealth together with costs) pay out the amount certified to him by the Commissioner of Revenue. Any portion of that amount, which has not been paid by the end of the fiscal year, will be paid the following year.

In providing for the funding of debt service out of state distributions, the statute does not purport to pledge the full faith and credit of the Commonwealth.

VIII ADJUSTING ASSESSMENT AND LEVY LIMITATIONS

G.L. Ch. 59 S. 21D

The Commissioner of Revenue will annually calculate the various assessment and levy limitations required under Proposition 2½. Thereafter, he will

certify the amount of each limit to the appropriate local officials.

Upon receipt of a written application, the Commissioner may adjust the assessment or levy limitation in order to counterbalance the effect of extraordinary non-recurring events which:

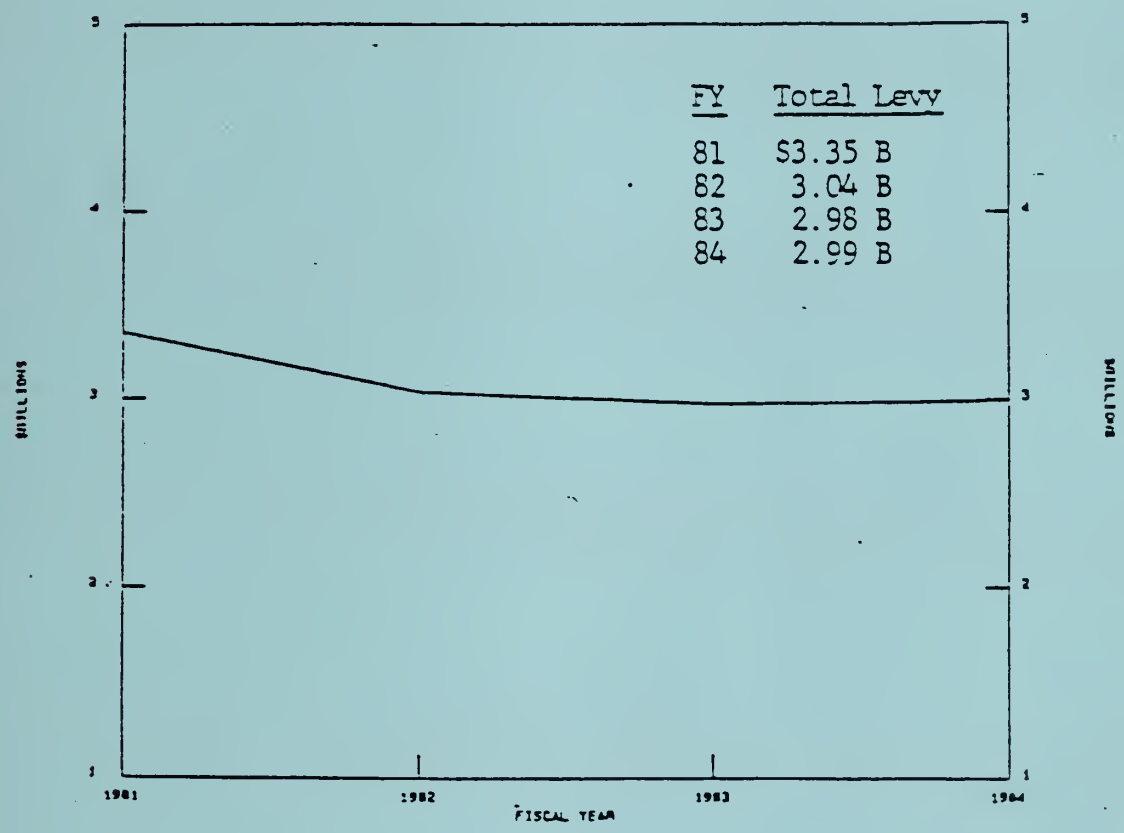
1. occurred during the base year,
2. were <u>not</u> within the purview of normal municipal financial practices, and
3. would otherwise cause a limit to be set which would be inconsistent with that intended by the limitation provisions of Proposition 2½.

<u>Note</u>: For purposes of this section, the ordinary use of free cash to reduce the gross amount of revenue to be raised will be considered within the purview of normal municipal practices.

ACTUAL TAX LEVIES

The following table indicates the total tax levy for each city and town for fiscal years 1981 to 1984.

Between FY81 and FY84, the total tax levy for the state overall decreased by $351.8 million, or 10.5%.



The change in individual communities' levies over this period varies widely, from a 67.9% decrease in the levy to a 38% increase.

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ABINGTON	5995886	4554919	4664081	5947476	5984100	-48410	-.81
ACTON	11749941	12012361	12573028	13368415	13662021	1618474	13.77
ACUSHNET	2632763	2610025	2697213	2801161	2668477	118398	4.41
ADAMS	3301770	3378888	3376731	3460236		158466	4.8
AGAWAM	11210819	11267552	11381817	11411091		200272	1.79
ALFORD	216830	167273	210791	218073	249334	1243	.57
AMESBURY	5949947	5595339	5541676	5965380	6098564	15433	.26
AMHERST	7749514	7770928	7775902	7786018	7777140	36504	.47
ANDOVER	19548811	19257929	20225298	21503992	23929477	1955181	10
ARLINGTON	31612033	26844869	27506591	28250163	29230968	-3361870	-10.63
ASHBURNHAM	1911278	1680008	1665401	1746324	1708606	-164954	-8.63
ASHBY	1118018	916633	938732	997863	1003883	-120155	-10.75
ASHFIELD	648850	604622	643002	658793	679997	9943	1.53
ASHLAND	5745395	5432203	5529744	5667433	6135601	-77962	-1.36
ATHOL	2642363	1798494	1740503	1773672		-868691	-32.88
ATTLEBORO	17696764	15039597	14827270	15197951	15380393	-2498813	-14.12
AUBURN	6998808	6646958	6810632	6980898	7056056	-17910	-.26
AVON	2819155	2815200	2985000	3090000	3589936	270845	9.61
AYER	2011959	2061984	2113429	2166265*		154306*	7.6*
BARNSTABLE	20436020	20923867	23047949	24305121	25815661	3869101	18.93
BARRE	1173814	1181662	1209754	1239986	1275638	66172	5.64
BECKET	922477	778359	793013	810616	860816	-111861	-12.13
BEDFORD	10629124	10769281	11250000	12124500	12598358	1495376	14.07
BELCHERTOWN	2331942	2429234	2512527	2612990		281048	12.05
BELLINGHAM	5111874	4660082	4774929	4892984	5070872	-218890	-4.28
BELMONT	19154330	18599043	19169728	19692840	20188269	538510	2.81
BERKLEY	871438	892529	914573	948117	998508	76679	8.8
BERLIN	1114560	947219	970900	994762	1039177	-119798	-10.75
BERNARDSTON	681638	659763	653034	673593	708862	-8045	-1.18
BEVERLY	21971610	21783400	21391010	22651779	23453087	1380169	6.49
BILLERICA	21159390	19169864	19531800	20485090		-674300	-3.19
BLACKSTONE	2283108	1940560	1989037	1997611	2049163	-285497	-12.5
BLANDFORD	431338	363507	372564	381379	444834	-49459	-11.47
BOLTON	1513888	1551735	1636543	1754497	1883697	240609	15.89
BOSTON	513675400	440719176	393500842	333268119	363222216	-185407281	-35.75
BOURNE	7442127	7043322	7233006	7413807		-28320	-.38
BOXBOROUGH	1558853	1593720	1633601	1623265		64412	4.13
BOXFORD	3174386	3177605	3249713	3380372	3607304	205986	6.49
BOYLSTON	1604931	1644580	1734705	1797793	1801935	192862	12.02
BRAINTREE	25705993	20897445	21541432	21814225		-3891768	-15.14
BREWSTER	3436447	3519390	3686750	4100181	4195887	663734	19.31
BRIDGEWATER	6790707	5761915	5902805	6047651	5987363	-743056	-10.94
BRIMFIELD	1036683	969467	993671	1072286		35603	3.43
BROCKTON	52997779	45048100	38290885	36023034	37168643	-16974745	-32.03
BROOKFIELD	996664	649185	662534	678790	712753	-317874	-31.89
BROOKLINE	45835639	40746200	41972000	43709423		-2126216	-4.64
BUCKLAND	810801	777636	799921	824786	817172	13985	1.72
BURLINGTON	20055778	20550455	21053897	21580243		1524465	7.6
CAMBRIDGE	79961426	67967212	67967211	69617211	72370023	-10344215	-12.94

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
CANTON	12552746	11130676	11407411	12007827	12614016	-544919	-4.34
CARLISLE	2712963	2777941	3039425	3244124	3479303	531161	19.58
CARVER	3249882	3042436	2904439	3027173	3607974	-222709	-6.85
CHARLEMONT	530000	510377	523053	540524	554894	10524	1.99
CHARLTON	1685878	1558894	1597134	1636399	1781922	-49479	-2.93
CHATHAM	4497556	4591795	4804085	4974003	5226885	476447	10.59
CHELMSFORD	17202243	16010848	17172374	17874601	18765220	672358	3.91
CHELSEA	14507741	12304967	10456070	8882500	8882500	-5625241	-38.77
CHESHIRE	805904	684253	604507	613493	629178	-192411	-23.88
CHESTER	384610	394115	403690	412820		28210	7.33
CHESTERFIELD	466127	453482	464150	473282	513735	7155	1.53
CHICOPEE	21997326	17897126	19542704	21300000		-697326	-3.17
CHILMARK	535376	548283	560847	631606		96230	17.97
CLARKSBURG	601577	356803	261430	352376	267238	-249201	-41.42
CLINTON	5242200	4288303	4020700	4120583	4160033	-1121617	-21.4
COHASSET	5616793	5733095	5936745	6185882	6330333	569089	10.13
COLRAIN	669056	685720	702837	720079	737935	51023	7.63
CONCORD	15248720	15093533	15342974	15465780	15648020	217060	1.42
CONWAY	580425	585930	577427	581319	607741	894	.15
CUMMINGTON	335849	334790	336777	345434	358123	9585	2.85
DALTON	3456806	2997740	3098321	3185094	2835512	-271712	-7.86
DANVERS	15478968	15123081	15921883	16544791	17369267	1065823	6.89
DARTMOUTH	9664123	9905901	10152332	10480007	11194801	815884	8.44
DEDHAM	15661878	14380883	15150821	15396205	16222976	-265673	-1.7
DEERFIELD	1625662	1665516	1704036	1746202	1779467	120540	7.41
DENNIS	6505125	6665956	7214996	7512328	7773389	1007203	15.48
DIGHTON	2700351	2587523	2604025	2671400	2710839	-28951	-1.07
DOUGLAS	1767787	1545994	1582275	1653898	1744614	-113889	-6.44
DOVER	4085542	4183761	4338896	4472549	4655148	387007	9.47
DRACUT	8262813	8462283	8835594	9128024		865211	10.47
DUDLEY	1784795	1829410	1833157	1878874	1884497	94079	5.27
DUNSTABLE	703491	720730	753487	777435	845997	73944	10.51
DUXBURY	9743956	9918630	10076037	10350422	10982603	606466	6.22
EAST BRIDGEWATER	5264313	4200394	4354724	4516763	4801081	-747550	-14.2
EAST BROOKFIELD	754744	732783	750128	783165	805926	28421	3.77
EAST LONGMEADOW	7044391	7211472	7388446	7553935	7665436	509544	7.23
EASTHAM	2818661	2580942	2517891	2592826	2898008	-225835	-8.01
EASTHAMPTON	5426918	4502243	4614845	4771990	4859730	-654928	-12.07
EASTON	8790335	7498713	7953104	8259938	8698024	-530397	-6.03
EDGARTOWN	2497940	2512654	2702410	2821572	3105179	323632	12.96
EGREMONT	724917	657410	688198	651380	757813	-73537	-10.14
ERVING	1443959	1114950	1130270	1145836	1411012	-298123	-20.65
ESSEX	1506648	1503313	1540379	1607355	1676418	100707	6.68
EVERETT	30102733	25564007	26186892	26865774		-3236959	-10.75
FAIRHAVEN	6368044	6514849	6765695	6855331	6864085	487287	7.65
FALL RIVER	30059593	25489663	21331041	21530241	21872010	-8529352	-28.37
FALMOUTH	16440715	16837901	17206886	17688620	18129976	1247905	7.59
FITCHBURG	18767274	14451357	12743475	12838137	12792896	-5929137	-31.59
FLORIDA	527784	535542	548931	562654		34870	6.61
FOXBOROUGH	7697230	7335625	7471542	7654730	7890047	-42500	-.55
FRAMINGHAM	40568123	40500558	40701320	42213837	43686949	1645714	4.06

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
FRANKLIN	9731103	8310168	8518425	8806422	8920570	-974681	-9.96
FREETOWN	4282022	3462278	3526825	3577056	3576494	-704966	-16.46
GARDNER	6389074	5895000	5995633	6187581	6332159	-201493	-3.15
GAY HEAD	373244	255425	261521	262667		-110577	-29.63
GEORGETOWN	2460888	2439300	2512882	2587551	2702644	126663	5.15
GILL	552041	503598	487689	436976	405582	-115065	-20.84
GLOUCESTER	17494981	17929093	18104891	18907892	19645532	1412911	8.08
GOSHEN	370040	350219	358559	360210		-9830	-2.66
GOSNOLD	116756	21559	21559	37410		-79346	-67.96
GRAFTON	4197809	4296427	4501724	4954033	4856822	756224	18.01
GRANBY	1994287	1826412	1866803	1913457	1928378	-80830	-4.05
GRANVILLE	591327	539007	552427	566265	582488	-25062	-4.24
GREAT BARRINGTON	4153953	3841867	3936618	4032492	3900381	-121461	-2.92
GREENFIELD	9962553	8468097	7831910	7055417	7208703	-2907136	-29.18
GROTON	2664907	2721304	2789187	3035198	3200363	370291	13.9
GROVELAND	2290448	1965925	2029379	2094807	2188098	-195641	-8.54
HADLEY	1641893	1681930	1723257	1765361	1824933	123468	7.52
HALIFAX	2409443	1911083	1992132	2068686	2173598	-340757	-14.14
HAMILTON	3918498	3986166	4172771	4304563	4432708	386065	9.85
HAMPDEN	2089128	1939499	1987945	2103719	2129381	14591	.7
HANCOCK	235314	239336	245036	259559	270060	24245	10.3
HANOVER	7319905	6215648	6412158	6609276	6645401	-710629	-9.71
HANSON	4611918	3277328	3359261	3479273	3462170	-1132645	-24.56
HARDWICK	708263	666570	614770	638843		-69420	-9.8
HARVARD	2763330	2824125	3013752	3089096*		325766	11.7*
HARWICH	6596048	6614799	6766926	7048651	7964369	452603	6.86
HATFIELD	1193971	1219837	1165407	1195236	1227376	1265	.11
HAVERHILL	19234624	17319910	17485397	18199585	19009496	-1035039	-5.38
HAWLEY	109869	103380	123402	126447	155143	16578	15.09
HEATH	336792	329097	332242	335420		-1372	-.41
HINGHAM	14873746	15201452	15713495	16171393	16303017	1297647	8.72
HINSDALE	685447	702069	719159	734455	731101	49008	7.15
HOLBROOK	6301710	5356453	5202731	5075500	5190978	-1226210	-19.46
HOLDEN	5904869	6017681	6311502	6552528	6728586	647659	10.97
HOLLAND	858543	828069	833527	924469	946557	65926	7.68
HOLLISTON	7851514	6557785	6471914	6973854	7454804	-877660	-11.18
HOLYOKE	15363875	13480414	12350000	12150361	12492753	-3713514	-23.41
HOPEDALE	2092308	1778459	1812689	1900813		-191495	-9.15
HOPKINTON	3853937	3936799	4229024	4476873	4796773	622936	16.16
HUBBARDSTON	781335	776992	796341	792966		11631	1.49
HUDSON	8924453	7585311	7771770	8102974		-821479	-9.2
HULL	7498404	6372273	5411388	5607323	5819074	-1891081	-25.22
HUNTINGTON	710101	563937	573269	607481		-102620	-14.45
IPSWICH	5675142	5557956	5587409	5788599	5964900	113457	2
KINGSTON	3945835	3543111	3622380	3466895	3945006	-478940	-12.14
LAKEVILLE	2355930	2414664	2474503	2535056	2542631	179126	7.6
LANCASTER	2201085	2155050	2206171	2261325	2406966	60240	2.74
LANESBOROUGH	1666257	1410375	1413526	1395942	1376731	-270315	-16.22
LAWRENCE	21823519	18549991	17264863	17393058		-4430461	-20.3
LEE	3086181	2621209	2625950	2843458	2867209	-242723	-7.86
LEICESTER	2361487	2390530	2449205	2606129	2661033	244642	10.36

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
LENOX	3654662	3027023	3102700	3180268	2883804	-474394	-12.98
LEOMINSTER	14280061	13451712	13432964	13565779		-714282	-5
LEVERETT	652979	635938	617234	627843	675156	-25136	-3.85
LEXINGTON	25210438	25840699	27069102	28022798	29632914	2812360	11.16
LEYDEN	271630	277906	282312	298219	308688	26589	9.79
LINCOLN	3934821	4031176	4301671	4568327	5010198	633506	16.1
LITTLETON	3894726	3974842	4115442	4413465		518739	13.32
LONGMEADOW	10149253	10401251	10658340	10924084	11242376	774831	7.63
LOWELL	30492851	27716025	28408926	33611789	34482489	3118938	10.23
LUDLOW	7243867	6695186	6782373	6934959	7428161	-308908	-4.26
LUNENBURG	4373796	3644386	3735433	3850322	4068208	-523474	-11.97
LYNN	52118585	43392814	36883892	35237411		-16881174	-32.39
LYNNFIELD	7286444	7360667	7669864	8003876	8299511	717432	9.85
MALDEN	27736574	23555830	21683841	22375583		-5360991	-19.33
MANCHESTER	4457704	4562166	4669867	4810138	4987555	352434	7.91
MANSFIELD	6969112	6797096	7171586	7899825	8557557	930713	13.35
MARBLEHEAD	14252562	14616748	15094175	15537344	16062393	1284782	9.01
MARION	2602522	2672180	2763653	2849083	2967334	246561	9.47
MARLBOROUGH	16251931	16125582	16719019	17530727		1278796	7.87
MARSHFIELD	12570436	12442085	12579278	12987457	12641440	417021	3.32
MASHPEE	3696239	3788064	4327393	4479872	4907709	783633	21.2
MATTAPOISETT	3147626	3225367	3305166	3387347		239721	7.62
MAYNARD	6898327	5314460	5452688	5632938	6024478	-1265389	-18.34
MEDFIELD	6660082	5969514	6169812	6368855	6512293	-291227	-4.37
MEDFORD	33687344	28629930	27407104	27703198	27847992	-5984146	-17.76
MEDWAY	5511256	4683358	4799388	4951535	5304699	-559721	-10.16
MELROSE	17342927	14732346	15026550	15395658	15918728	-1947269	-11.23
MENDON	1370244	1403182	1416979	1452264		82020	5.99
MERRIMAC	1738193	1475135	1514542	1568351	1668098	-169842	-9.77
METHUEN	15667045	15554182	16146986	16893421	17776598	1226376	7.83
MIDDLEBOROUGH	6536009	5845602	5935298	6596760	6800000	60751	.93
MIDDLEFIELD	163886	153707	159058	137067	147896	-26819	-16.36
MIDDLETON	2649114	2623050	2800868	2868045	2955459	218931	8.26
MILFORD	11373662	9667613	9909138	10156866	9995538	-1216796	-10.7
MILLBURY	4626754	4550304	4492005	4600760	4740253	-25994	-.56
MILLIS	3655411	3278916	3360889	3441950	3691066	-213461	-5.84
MILLVILLE	542336	460881	414644	484144		-58192	-10.73
MILTON	16505464	16204727	15912040	15885001		-620463	-3.76
MONROE	137884	139938	142827	156875	163683	19491	14.19
MONSON	2605909	2207326	2260638	2301210	2416454	-304699	-11.69
MONTAGUE	4038221	3732405	3360239	3363444	3384457	-674777	-16.71
MONTEREY	436922	389388	408262	435508		-1414	-.32
MONTGOMERY	291710	285686	292784	307365	330075	15655	5.37
MOUNT WASHINGTON	67416	58564	58665	60728	73865	-6688	-9.92
NAHANT	2464896	2420369	2490275	2557216	2718011	92320	3.75
NANTUCKET	5705961	5978802	6428983	7315343	7891884	1609382	28.21
NATICK	19943208	18009963	18619314	19501004	20691894	-442204	-2.22
NEEDHAM	21128090	21641342	22306558	23033002		1904912	9.02
NEW ASHFORD	45077	41179	43413	62234	58608	17157	38.06
NEW BEDFORD	34791687	29510213	28124276	28215637	27642482	-6576050	-18.9
NEW BRAINTREE	315653	294556	316229	322525	355141	6872	2.18

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
NEW MARLBOROUGH	458398	469784	561479	576540		118142	.7
NEW SALEM	227864	231818	237499	243377	251302	15513	6.81
NEWBURY	2238531	2203298	2257525	2183513	2165766	-55018	-2.46
NEWBURYPORT	8562436	8278876	8590139	9096183	9264029	533747	6.23
NEWTON	73481006	75151698	75171091	77928599	79876814	4447593	6.05
NORFOLK	2866202	2930434	3112456	3294837	3471818	428635	14.95
NORTH ADAMS	4844804	4398325	4453884	4501755	4596682	-343049	-7.08
NORTH ANDOVER	9967736	10099996	10568213	10967899	11400250	1000163	10.03
NORTH ATTLEBOROUGH	9085016	8148403	8253462	8581499	9024206	-503517	-5.54
NORTH BROOKFIELD	1332584	1056700	1025146	1058464	1161784	-274120	-20.57
NORTH READING	6639928	6781026	6904768	7180008	7700535	540080	8.13
NORTHAMPTON	12268155	10344925	10695549	11071642	11573291	-1196513	-9.75
NORTHBOROUGH	6354870	6360386	6662326	7013664	7387263	658794	10.37
NORTHBRIDGE	3477945	3563007	3558610	3646503	3737364	168558	4.85
NORTHFIELD	1222215	1233100	1262858	1276638	1253415	54423	4.45
NORTON	6277799	5334386	5411392	5296764	5514927	-981035	-15.63
NORWELL	6954141	6796305	7008892	7323316	7549938	369175	5.31
NORWOOD	15564657	15942529	16092703	16329080		764423	4.91
OAK BLUFFS	2267854	2323731	2361748	2434378	2597497	166524	7.34
OAKHAM	428527	427839	433918	467010		38483	8.98
ORANGE	2070896	1620938	1648825	1686004	1789052	-384892	-18.59
ORLEANS	3656904	3747132	4006753	4184278	4432175	527374	14.42
OTIS	566432	580203	661196	694164	777524	127742	22.55
OXFORD	4432899	3464211	3531338	3618426	3680179	-814473	-18.37
PALMER	3973420	3798279	3814244	3661561		-311859	-7.85
PAXTON	1600566	1562279	1613638	1662149	1757393	61583	3.85
PEABODY	27438603	23322813	23905883	25207571	25504571	-2231032	-8.13
PELHAM	588883	588539	605827	594424	608382	5541	.94
PEMBROKE	7617940	6287433	6320421	6704073	6222876	-913867	-12
PEPPERELL	3262712	3225573	3234693	3079530	3243329	-183182	-5.61
PERU	318920	270126	283549	289899	305280	-29021	-9.1
PETERSHAM	739270	501914	487360	499406	485011	-239864	-32.45
PHILLIPSTON	244241	200809	206736	211773	210988	-32468	-13.29
PITTSFIELD	29929904	25504154	21678531	19322552	19814484	-10607352	-35.44
PLAINFIELD	291721	237481	314667	333881		42160	14.45
PLAINVILLE	2776649	2751970	2787277	2853960	2931510	77311	2.78
PLYMOUTH	20761162	21269602	22162260	23458509		2697347	12.99
PLYMPTON	1098146	1090820	1123589	1153731	1161140	55585	5.06
PRINCETON	1215152	1245312	1305834	1371080		155928	12.83
PROVINCETOWN	3642108	3400500	3394922	3813387		171279	4.7
QUINCY	66984782	56818577	48295795	45919518	45067506	-21065264	-31.45
RANDOLPH	15686627	13769240	14190894	14748721	14769703	-937906	-5.98
RAYNHAM	4256004	3747973	3915600	4028027	4225384	-227977	-5.36
READING	13312673	13788130	14131555	14591537	15064025	1278864	9.61
REHOBOTH	3438233	3490136	3663208	3658921	3928989	220688	6.42
REVERE	27123080	22789549	19370595	19357594		-7765486	-28.63
RICHMOND	849307	867448	867987	879445	858320	30136	3.55
ROCHESTER	1499912	1536552	1571562	1629511	1683028	129599	8.64
ROCKLAND	7051409	6405329	5731442	6292122	6616854	-759287	-10.77
ROCKPORT	4224719	4279156	4375994	4503227	4612942	278508	6.59
ROWE	1028755	1052260	1174215	1175450	1105356	146695	14.26

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ROWLEY	1779855	1477879	1545716	1618243		-161612	-9.08
ROYALSTON	265333	216854	224499	249125		-16208	-6.11
RUSSELL	662914	639429	654987	671077	675678	8163	1.23
RUTLAND	1506166	1382048	1417256	1468644		-37522	-2.49
SALEM	24994174	21245040	21772319	22480279	23446451	-2513895	-10.06
SALISBURY	2868457	2648627	2557413	2612628		-255829	-8.92
SANDISFIELD	433658	442649	447292	434832		1174	.27
SANDWICH	7045205	6662707	6897210	7353002	7827880	307797	4.37
SAUGUS	16285549	14289966	14515675	15198630	15580233	-1086919	-6.67
SAVOY	178790	176468	180858	199148		20358	11.39
SCITUATE	12138535	11600199	11702794	12048128		-90407	-.74
SEEKONK	6741805	6909403	7080767	7345388		603583	8.95
SHARON	9785020	8310111	8690982	9037258	9335193	-747762	-7.64
SHEFFIELD	1319167	1214391	1291602	1290363	1373795	-28804	-2.18
SHELBURNE	854909	742254	786693	796685	823930	-58224	-6.81
SHERBORN	3696604	3787935	3881804	4012225	4241476	315621	8.54
SHIRLEY	1373756	1146886	1174984	1226394	1255542	-147362	-10.73
SHREWSBURY	9543010	9780000	10138500	10598800	11261146	1055790	11.06
SHUTESBURY	523926	536922	543052	564104	593844	40178	7.67
SOMERSET	13931593	14277442	14981386	15657002	15817794	1725409	12.38
SOMERVILLE	39784818	33817095	29017926	29017926	29411849	-10766892	-27.06
SOUTH HADLEY	6162363	5014807	5140177	5287201	5210841	-875162	-14.2
SOUTHAMPTON	1470188	1430282	1479397	1516460	1658747	46272	3.15
SOUTHBOROUGH	4571844	4357892	4561969	4776258	5026593	204414	4.47
SOUTHBRIDGE	4286406	4342184	4448805	4558486	4728353	272080	6.35
SOUTHWICK	2988496	2988496	3062349	3316959	3418116	328463	10.99
SPENCER	2309312	2306896	1846758	2438661	2501572	129349	5.6
SPRINGFIELD	62820308	52966369	51467908	52921091	54515788	-9899217	-15.76
STERLING	2829139	2588520	2643901	2759123	2879972	-70016	-2.47
STOCKBRIDGE	1633370	1674200	1715605	1756990	1730130	123620	7.57
STONEHAM	12615325	11854400	12565910	12656956		41631	.33
STOUGHTON	13547691	11470523	11861418	12181430	13225413	-1366261	-10.08
STOW	3052390	3128237	3366171	3478914	3702490	426524	13.97
STURBRIDGE	3016098	2805171	2956642	3194116		178018	5.9
SUDBURY	12535793	11869516	12321649	12732075	13377895	196282	1.57
SUNDERLAND	597652	603293	615463	626440	649517	28788	4.82
SUTTON	2144896	2197546	2383935	2699440		554544	25.85
SWAMPSCOTT	9965910	9992476	10065692	10373181	10614079	407271	4.09
SWANSEA	6139041	6251531	6500278	6837579	7064750	678538	11.02
TAUNTON	15365135	12914288	13024719	13349919	13634381	-2015216	-13.12
TEMPLETON	1006916	831555	851651	871713	920394	-135203	-13.43
TEWKSBURY	12732478	11024514	11663139	12135149	12895542	-597329	-4.69
TISBURY	2267206	2232560	2338057	2541950	2742915	274744	12.12
TOLLAND	139707	141504	123164	149671	191630	9964	7.13
TOPSFIELD	3334228	3406249	3490799	3529702	3492108	195474	5.86
TOWNSEND	2807050	2776038	2472787	2557300		-249750	-8.9
TRURO	1175669	1200027	1267356	1299108		123439	10.5
TYNGSBOROUGH	2247846	2302190	2489490	2959091	3202113	711245	31.64
TYRINGHAM	178508	182788	188249	223680	227041	45172	25.31
UPTON	1851938	1496320	1551539	1636325		-215613	-11.64
UXBRIDGE	3338070	3399529	3348832	3493840		160770	4.82

ACTUAL TAX LEVIES FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
WAKEFIELD	15753397	15146686	15755996	16340000		586603	3.72
WALES	553208	468923	467222	475162	495712	-78046	-14.11
WALPOLE	10892174	11083546	11467856	11747665	12038966	855491	7.85
WALTHAM	35111059	30821407	33263319	34710117	36374577	-400942	-1.14
WARE	2877876	2608224	2672343	2738427		-139449	-4.85
WAREHAM	9124269	8599740	8806532	9047787	9057711	-76482	-.84
WARREN	1339139	1107814	1135418	1195893	1166968	-143246	-10.7
WARWICK	321301	257498	262910	265317	272462	-55984	-17.42
WASHINGTON	244927	169471	158712	172122	178742	-72805	-29.73
WATERTOWN	24214769	20574462	20440602	21742558	22715509	-2472211	-10.21
WAYLAND	10381740	10639712	11263691	11596017		1214277	11.7
WEBSTER	4522902	4219649	4134566	4124936	4316811	-397966	-8.8
WELLESLEY	21667393	21700943	22418675	23188803		1521410	7.02
WELLFLEET	1939982	1917766	2013540	2108139	2173501	168157	8.67
WENDELL	253766	224195	229692	235043		-18723	-7.38
WENHAM	2010923	2060650	2143423	2223095	2167596	212172	10.55
WEST BOYLSTON	3189002	3262981	2972466	3057915	3374049	-131087	-4.11
WEST BRIDGEWATER	3627040	3081457	3156442	3276775	3443849	-350265	-9.66
WEST BROOKFIELD	1239936	1173654	1202838	1232583	1265147	-7353	-.59
WEST NEWBURY	1726696	1597624	1678392	1745226	1997600	18530	1.07
WEST SPRINGFIELD	14152688	13277779	13418770	13892334	14589322	-259854	-1.84
WEST STOCKBRIDGE	568418	559482	614795	661182	667046	92764	16.32
WEST TISBURY	569248	583062	615785	721385	832500	152137	26.73
WESTBOROUGH	8246201	8512760	8053848	9048631		802430	9.73
WESTFIELD	15039830	15185185	15509908	15665150	15643686	625320	4.16
WESTFORD	7279123	7444942	7420638	7786164	8062317	507041	6.97
WESTHAMPTON	550809	521973	545486	572824	639600	22015	4
WESTMINSTER	2139028	2160831	2224371	2337467	2449964	198439	9.28
WESTON	10415274	10668690	11035130	11682649	12530812	1267375	12.17
WESTPORT	5736630	5618054	5720754	5567003	5910220	-169627	-2.96
WESTWOOD	12112642	11751438	12446618	13308438		1195796	9.87
WEYMOUTH	29903628	24998998	24036338	24634952	25145000	-5268676	-17.62
WHATELY	596002	586372	598300	600140	612632	4138	.69
WHITMAN	6675678	5174896	5301574	5561391	5773577	-1114287	-16.69
WILBRAHAM	6765601	6044488	6268228	6520065	6764316	-245536	-3.63
WILLIAMSBURG	967305	871554	890437	905566	920562	-61739	-6.38
WILLIAMSTOWN	3612600	3648033	3764221	3862349	3848700	249749	6.91
WILMINGTON	12689015	11221649	12324946	12784829	13712083	95814	.76
WINCHENDON	1597028	1936003	1980132	2045070	1981592	448042	28.05
WINCHESTER	16420007	17045387	17601359	18292182	18464166	1872175	11.4
WINDSOR	174270	178610	198994	220774	226561	46504	26.69
WINTHROP	7687935	6136561	6212158	6266706		-1421229	-18.49
WOBURN	22049450	19703927	20046845	21464588	21987319	-584862	-2.65
WORCESTER	84481893	71781394	61001292	61324109	63958547	-23157784	-27.41
WORTHINGTON	401547	340121	423377	433617	426590	32070	7.99
WRENTHAM	3513800	3324685	3388805	3464312	3942236	-49488	-1.41
YARMOUTH	9669574	9903867	10511299	10853118	11161206	1183544	12.24
STATEWIDE	3346827403	3035575182	2977960693	2994971758		-351855645	-10.5

*Estimated Fy 84 Values

LEVY REDUCTIONS REQUIRED

The table on the following pages reports cuts in the tax levy required by Proposition 2 1/2 for every city and town that was forced to reduce its levy. Cuts are given for fiscal years 1981 to 1985.

This table can be summarized as follows:

FY	# of Communities Cut	Dollar Amount of Cuts
82	170	$301.7 million
83	28	131.0 million
84	11	50.9 million
85	2	104,566
	TOTAL CUTS	$483.7 million

In all, 171 communities had to cut their levies at least once over this period. Most of the cuts were made by cities rather than towns, as shown below:

FY	% of Dollars Cut by CITIES	% of Dollars Cut by TOWNS
82	72.0%	28.0%
83	88.8%	11.2%
84	98.0%	2.0%
85	100.0%	0%

PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
ABINGTON	899383	15						
ACTON								
ACUSHNET	36563	1.4						
ADAMS								
AGAWAM								
ALFORD	32525	15						
AMESBURY	354597	6	53663	1				
AMHERST								
ANDOVER								
ARLINGTON	4739913	15						
ASHBURNHAM	225428	11.8						
ASHBY	167703	15						
ASHFIELD	42144	6.5						
ASHLAND								
ATHOL	396354	15						
ATTLEBORO	2654515	15	212322	1.4				
AUBURN	320573	4.6						
AVON								
AYER								
BARNSTABLE								
BARRE								
BECKET	135659	14.7						
BEDFORD								
BELCHERTOWN								
BELLINGHAM	442149	8.6						
BELMONT								
BERKLEY								
BERLIN	167184	15						
BERNARDSTON								
BEVERLY			389900	1.8				
BILLERICA	1989526	9.4						
BLACKSTONE	107583	4.7						
BLANDFORD	32744	7.6						
BOLTON								
BOSTON	77801310	15	66107876	15	41343180	11		
BOURNE	398805	5.4						
BOXBOROUGH								
BOXFORD								
BOYLSTON								
BRAINTREE	3847274	15						
BREWSTER								
BRIDGEWATER	1018606	15						
BRIMFIELD								
BROCKTON	7949665	15	6757215	15	2267851	5.9		
BROOKFIELD	149132	15						
BROOKLINE	2492664	5.4						
BUCKLAND	14051	1.7						
BURLINGTON								
CAMBRIDGE	11994214	15						

PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
CANTON	1415071	11.3						
CARLISLE								
CARVER	68557	2.1						
CHARLEMONT	19359	3.7						
CHARLTON								
CHATHAM								
CHELMSFORD	1185393	6.9						
CHELSEA	2176161	15	1845745	15	1568411	15		
CHESHIRE	120886	15	50961	7.4				
CHESTER								
CHESTERFIELD								
CHICOPEE	3299599	15						
CHILMARK								
CLARKSBURG	90237	15						
CLINTON	463300	8.8						
COHASSET								
COLRAIN								
CONCORD								
CONWAY								
CUMMINGTON	1049	.3						
DALTON	458431	13.3						
DANVERS								
DARTMOUTH								
DEDHAM	1276953	8.2						
DEERFIELD								
DENNIS								
DIGHTON	96301	3.6						
DOUGLAS	220262	12.5						
DOVER								
DRACUT								
DUDLEY								
DUNSTABLE								
DUXBURY								
EAST BRIDGEWATER	789647	15						
EAST BROOKFIELD	7110	.9						
EAST LONGMEADOW								
EASTHAM								
EASTHAMPTON	813926	15						
EASTON	1279335	14.6						
EDGARTOWN								
EGREMONT								
ERVING								
ESSEX								
EVERETT	4512570	15						
FAIRHAVEN								
FALL RIVER	4501800	15	3823449	15				
FALMOUTH								
FITCHBURG	2815277	15	1707882	11.8			45241	.4
FLORIDA								
FOXBOROUGH	361255	4.7						
FRAMINGHAM	11293							

PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
FRANKLIN	1466859	15						
FREETOWN	501097	11.7						
GARDNER	398274	6.2						
GAY HEAD	55987	15						
GEORGETOWN	21588	.9						
GILL								
GLOUCESTER								
GOSHEN								
GOSHOLD								
GRAFTON								
GRANBY	155212	7.8						
GRANVILLE	50190	8.5						
GREAT BARRINGTON	312042	7.5						
GREENFIELD	1494535	15	635108	7.5	776485	9.9		
GROTON								
GROVELAND	324523	14.2						
HADLEY								
HALIFAX	361216	15						
HAMILTON								
HAMPDEN	147528	7.1						
HANCOCK								
HANOVER	1097986	15						
HANSON	691787	15			20127	.6		
HARDWICK								
HARVARD								
HARWICH								
HATFIELD								
HAVERHILL	1914714	10						
HAWLEY								
HEATH								
HINGHAM								
HINSDALE								
HOLBROOK	945257	15	153722	2.9	5381	.1		
HOLDEN								
HOLLAND								
HOLLISTON	1177727	15						
HOLYOKE	2379581	15	1128214	9.1	199225	1.6		
HOPEDALE	313846	15						
HOPKINTON								
HUBBARDSTON								
HUDSON	1338668	15						
HULL	1124761	15	955841	15				
HUNTINGTON								
IPSWICH								
KINGSTON	192535	4.9						
LAKEVILLE								
LANCASTER								
LANESBOROUGH	249939	15						
LAWRENCE	3273528	15	1285116	6.9				
LEE	462927	15						
LEICESTER								

PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
LENOX	548204	15						
LEOMINSTER								
LEVERETT								
LEXINGTON								
LEYDEN								
LINCOLN								
LITTLETON								
LONGMEADOW								
LOWELL	4921578	15						
LUDLOW	206967	2.9						
LUNENBURG	656069	15						
LYNN	7817788	15	6508922	15	1644567	4.5		
LYNNFIELD								
MALDEN	4160486	15	1865530	8.6				
MANCHESTER								
MANSFIELD								
MARBLEHEAD								
MARION								
MARLBOROUGH	126349	.8						
MARSHFIELD	123351	1						
MASHPEE								
MATTAPOISETT								
MAYNARD	1034749	15						
MEDFIELD	418157	9.3						
MEDFORD	5053102	15	1143980	4				
MEDWAY	326688	15						
MELROSE	2601439	15						
MENDON								
MERRIMAC	260729	15						
METHUEN								
MIDDLEBOROUGH	685374	10.5						
MIDDLEFIELD	9387	5.7			1937	1.2		
MIDDLETON								
MILFORD	1719862	15						
MILLBURY	39779	.9						
MILLIS	375586	10.3						
MILLVILLE	81350	15						
MILTON								
MONROE								
MONSON	390886	15						
MONTAGUE	304210	7.5	368605	9.9				
MONTEREY	46558	10.7						
MONTGOMERY	6009	2.1						
MOUNT WASHINGTON								
NAHANT								
NANTUCKET								
NATICK	20683	.1						
NEEDHAM								
NEW ASHFORD	3832	8.5						
NEW BEDFORD	5218753	15	1360213	4.6			59325	.2
NEW BRAINTREE	21097	6.7						

PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
NEW MARLBOROUGH								
NEW SALEM								
NEWBURY								
NEWBURYPORT								
NEWTON								
NORFOLK								
NORTH ADAMS	410404	8.5						
NORTH ANDOVER								
NORTH ATTLEBOROUGH	932216	10.3						
NORTH BROOKFIELD	74177	5.6						
NORTH READING								
NORTHAMPTON	1840223	15						
NORTHBOROUGH								
NORTHBRIDGE								
NORTHFIELD								
NORTON	941580	15						
NORWELL								
NORWOOD								
OAK BLUFFS								
OAKHAM								
ORANGE	310634	15						
ORLEANS								
OTIS								
OXFORD	664935	15						
PALMER								
PAXTON								
PEABODY	4115790	15						
PELHAM	283	.1						
PEMBROKE	1142691	15						
PEPPERELL	36562	1.1						
PERU	47838	15						
PETERSHAM	108395	14.7						
PHILLIPSTON	36634	15						
PITTSFIELD	4500733	15	3325623	15	689681	3.2		
PLAINFIELD	43758	15						
PLAINVILLE								
PLYMOUTH								
PLYMPTON								
PRINCETON								
PROVINCETOWN	11983	.3						
QUINCY	10047717	15	8522790	15	2376270	4.9		
RANDOLPH	1578802	10.1						
RAYNHAM	431804	11.3						
READING								
REHOBOTH								
REVERE	4068462	15	3418431	15				
RICHMOND								
ROCHESTER								
ROCKLAND	1133152	15	673879	10.5				
ROCKPORT								
ROWE								

PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
ROWLEY								
ROYALSTON								
RUSSELL								
RUTLAND	124116	8.2						
SALEM	3749126	15						
SALISBURY								
SANDISFIELD								
SANDWICH	378148	5.4						
SAUGUS	1995574	14						
SAVOY	2315	1.3						
SCITUATE	538335	4.4						
SEEKONK								
SHARON	1467753	15						
SHEFFIELD								
SHELBURNE	106859	12.5						
SHERBORN								
SHIRLEY	206063	15						
SHREWSBURY								
SHUTESBURY								
SOMERSET								
SOMERVILLE	5967723	15	5120988	15				
SOUTH HADLEY	543313	8.8						
SOUTHAMPTON								
SOUTHBOROUGH	208719	4.6						
SOUTHBRIDGE								
SOUTHWICK								
SPENCER								
SPRINGFIELD	9408098	15	1497444	2.8				
STERLING	75389	2.7						
STOCKBRIDGE								
STONEHAM	665325	5.3						
STOUGHTON	969416	7.2						
STOW								
STURBRIDGE								
SUDBURY	666118	5.3						
SUNDERLAND								
SUTTON								
SWAMPSCOTT								
SWANSEA								
TAUNTON	2304770	15						
TEMPLETON	150833	15						
TEWKSBURY	1684053	13.2						
TISBURY								
TOLLAND								
TOPSFIELD								
TOWNSEND								
TRURO								
TYNGSBOROUGH								
TYRINGHAM								
UPTON	277791	15						
UXBRIDGE								

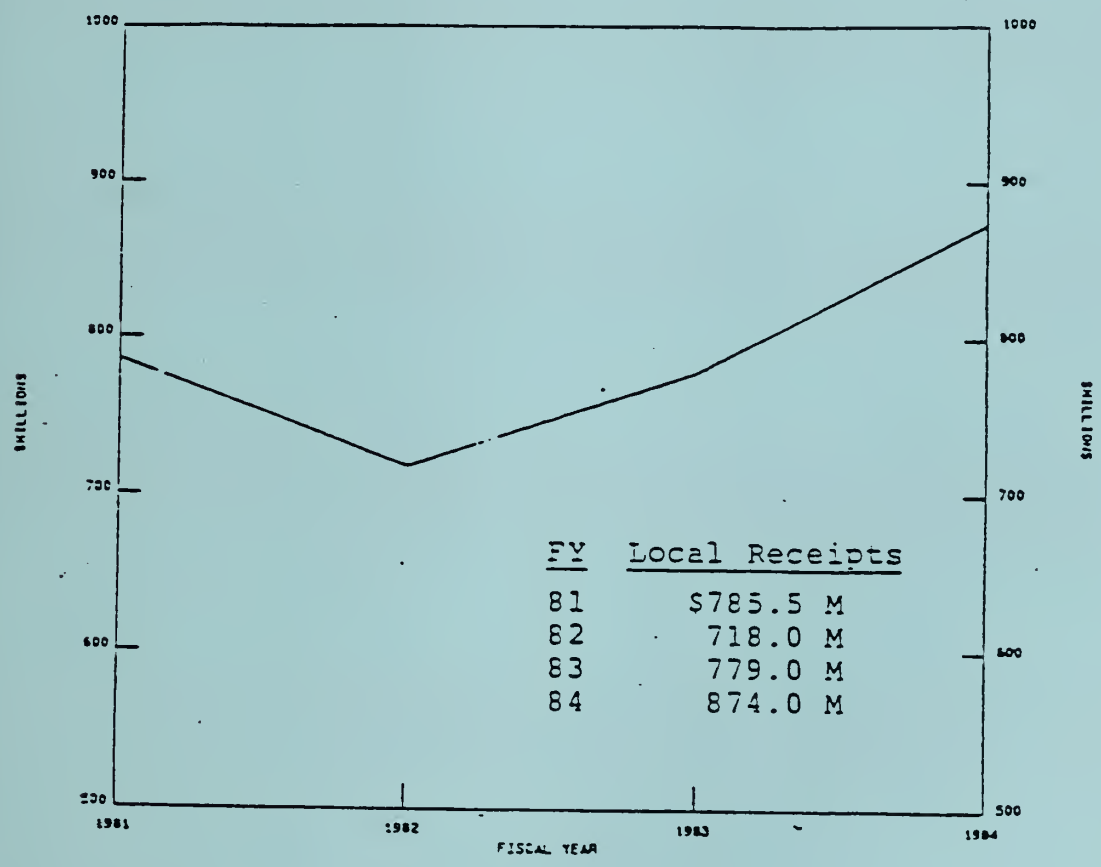
PROP. 2 1/2 LEVY REDUCTIONS REQUIRED

MUNICIPALITY	FY 82 LEVY REDUC.REQ.	FY 82 % REDUC. REQ.	FY 83 LEVY REDUC. REQ.	FY 83 % REDUC. REQ.	FY 84 LEVY REDUC.REQ.	FY 84 % REDUC.REQ.	FY 85 LEVY REDUC.REQ.	FY 85 % REDUC.REQ.
WAKEFIELD	297594	1.9						
WALES	82981	15						
WALPOLE								
WALTHAM	4286609	12.2						
WARE								
WAREHAM	511394	5.6						
WARREN	200871	15						
WARWICK	48178	15						
WASHINGTON	36739	15						
WATERTOWN	3631908	15						
WAYLAND								
WEBSTER								
WELLESLEY								
WELLFLEET	21816	1.1						
WENDELL								
WENHAM								
WEST BOYLSTON								
WEST BRIDGEWATER	544056	15						
WEST BROOKFIELD	64137	5.2						
WEST NEWBURY								
WEST SPRINGFIELD	867738	6.1						
WEST STOCKBRIDGE	7654	1.3						
WEST TISBURY								
WESTBOROUGH								
WESTFIELD								
WESTFORD								
WESTHAMPTON								
WESTMINSTER								
WESTON								
WESTPORT								
WESTWOOD	361192	3						
WEYMOUTH	4485544	15	783198	3.1				
WHATELY	9630	1.6						
WHITMAN	1001352	15						
WILBRAHAM	564476	8.3						
WILLIAMSBURG	64730	6.7						
WILLIAMSTOWN								
WILMINGTON	1448127	11.4						
WINCHENDON								
WINCHESTER								
WINDSOR								
WINTHROP	1153190	15						
WOBURN	2342200	10.6						
WORCESTER	12671931	15	10765121	15				
WORTHINGTON	60232	15						
WRENTHAM	180300	5.1						
YARMOUTH								
STATEWIDE	301,693,614		130,961,738		50,893,115		104566	

LOCAL RECEIPTS

The table on the following pages shows the local receipts reported by each Massachusetts city and town for fiscal years 1981 through 1984.

This table shows that, despite the Proposition 2½-mandated cut in the motor vehicle excise tax, local receipts have risen on average. Statewide, between FY81 and FY84, total local receipts rose by $88.7 million, an 11.3% increase.



Changes in individual communities' local receipts revenues vary widely over this period, from a 55% decrease in local receipts to a 210% increase.

ESTIMATED LOCAL RECEIPTS FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ABINGTON	810750	539086	546140	1151708	1407094	340958	42.05
ACTON	1671368	1281013	1471440	1430937	1801173	-240431	-14.39
ACUSHNET	497779	347547	320518	348850	426020	-148929	-29.92
ADAMS	746741	371600	431735	820000		73259	9.81
AGAWAM	1920800	1708064	1840835	1968150		47350	2.47
ALFORD	32069	28612	23848	14536	22130	-17533	-54.67
AMESBURY	6279641	7640101	9107576	9688643	10212128	3409002	54.29
AMHERST	3358863	3412525	3816361	4375115	4472641	1016252	30.26
ANDOVER	3760000	3274415	4120305	4205879	4776098	445879	11.86
ARLINGTON	4453291	3613137	5026463	5026739	5364548	573448	12.88
ASHBURNHAM	288085	173589	272675	360510	287516	72425	25.14
ASHBY	104452	50873	59960	55970	55500	-48482	-46.42
ASHFIELD	131120	108749	115753	131700	151600	580	.44
ASHLAND	757939	728397	907730	1225842	1375257	467903	61.73
ATHOL	961095	737495	891513	1008559		47464	4.94
ATTLEBORO	4471800	4790700	5326411	4904056	5113079	432256	9.67
AUBURN	1603706	883364	1162764	1146157	1264653	-457549	-28.53
AVON	687763	382475	413000	394796	520000	-292967	-42.6
AYER	1193125	858324	1041352	1067386*		-125739*	-10.54*
BARNSTABLE	1617088	2760768	3373545	3694045	3854819	2076957	128.44
BARRE	394144	276022	273030	533715	295990	139571	35.41
BECKET	61851	71451	72400	70377	70457	8526	13.78
BEDFORD	1159717	1350700	1702797	1865000	2249217	705283	60.82
BELCHERTOWN	412207	337044	323752	479316		67109	16.28
BELLINGHAM	1147315	844921	932011	947001	1113559	-200314	-17.46
BELMONT	2966482	2336792	2203181	2645525	3077204	-320957	-10.82
BERKLEY	151524	105410	108510	118758	146800	-32766	-21.62
BERLIN	176747	137142	116477	155557	175386	-21190	-11.99
BERNARDSTON	136900	64100	89300	89175	139900	-47725	-34.86
BEVERLY	4683971	3001927	3711730	3985480	4870836	-698491	-14.91
BILLERICA	3027328	2409732	2303793	2735251		-292077	-9.65
BLACKSTONE	397100	257290	244092	215259	322904	-181841	-45.79
BLANDFORD	59137	69234	87950	77783	88500	18646	31.53
BOLTON	191690	86667	82152	88775	115200	-102915	-53.69
BOSTON	137376319	151265506	182606186	225409692	267402052	88032873	64.08
BOURNE	1477000	1086016	1144134	1250000		-227000	-15.37
BOXBOROUGH	304456	163341	271850	334575		30119	9.89
BOXFORD	435925	267545	254631	268649	376700	-167276	-38.37
BOYLSTON	334871	194663	198923	274818	243479	-60053	-17.93
BRAINTREE	3453538	2805952	2335750	2632208		-821330	-23.78
BREWSTER	694730	628800	744345	860230	1002117	165500	23.82
BRIDGEWATER	1076676	625119	580000	1020017	795802	-6659	-.65
BRIMFIELD	197630	76611	121135	164693		-32937	-16.67
BROCKTON	10327545	8616987	9374127	9510838	13422929	-816707	-7.91
BROOKFIELD	215474	149600	161725	185972	193423	-29502	-13.69
BROOKLINE	5905542	8214027	7251725	9412023		3506481	59.38
BUCKLAND	101850	167115	182741	166750	165401	64900	63.72
BURLINGTON	2819169	2488000	2700000	2850000		30831	1.09
CAMBRIDGE	33704612	37206186	41413533	45650555	47887250	11943943	35.44

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CANTON	2250795	1613044	1567946	1741625	1978518	-509170	-22.62
CARLISLE	273523	210000	200000	200000	300000	-73523	-26.88
CARVER	512734	285393	324589	378164	477616	-134570	-26.25
CHARLEMONT	82000	65000	70100	87927	67000	5927	7.23
CHARLTON	333000	238535	241781	235098	250422	-97902	-29.4
CHATHAM	907515	530803	648300	710000	816300	-197515	-21.76
CHELMSFORD	2200000	1350000	1411500	1650000	2000000	-550000	-25
CHELSEA	1696468	1865650	2021950	2378680	2648150	682212	40.21
CHESHIRE	177381	175187	154000	182260	191000	4879	2.75
CHESTER	85050	78273	63078	62000		-23050	-27.1
CHESTERFIELD	44838	23472	31330	40990	38795	-3848	-8.58
CHICOPEE	6024579	4410014	4886806	4603017		-1421562	-23.6
CHILMARK	121341	181400	165000	182831		61490	50.68
CLARKSBURG	86000	43450	88974	107540	128750	21540	25.05
CLINTON	854388	571574	694671	515813	812441	-338575	-39.63
COHASSET	656000	336000	424000	524000	628396	-132000	-20.12
COLRAIN	78612	76100	70000	117490	83910	38878	49.46
CONCORD	1237993	1148000	1089000	1315000	1350000	77007	6.22
CONWAY	60472	47663	25704	55000	51124	-5472	-9.05
CUMMINGTON	48300	25900	26900	30000	48890	-18300	-37.89
DALTON	444953	260995	220700	478700	558800	33747	7.58
DANVERS	17696000	19431800	23304725	25715193	33041000	8019193	45.32
DARTMOUTH	2518500	2100300	2130500	2130500	2250000	-388000	-15.41
DEDHAM	2017042	1011891	1369629	1354000	1772200	-663042	-32.87
DEERFIELD	416600	303000	356000	426515	338601	9915	2.38
DENNIS	1701327	1639700	1599000	1981490	2200000	280163	16.47
DIGHTON	150550	145900	134106	182698	311583	32148	21.35
DOUGLAS	317000	189133	194962	227750	257222	-89250	-28.15
DOVER	397064	175600	279223	342566	430981	-54498	-13.73
DRACUT	1080229	426356	956041	1022693		-57536	-5.33
DUDLEY	454128	380700	527700	1062169	599500	608041	133.89
DUNSTABLE	103200	62453	72500	55000	95000	-48200	-46.71
DUXBURY	1466540	1129417	1388041	1347359	1753301	-119201	-8.13
EAST BRIDGEWATER	837150	668600	802660	937915	1031260	100765	12.04
EAST BROOKFIELD	111621	80217	101991	147694	115000	36073	32.32
EAST LONGMEADOW	919867	725539	707563	725205	784184	-194662	-21.16
EASTHAM	349001	295776	259506	271688	376801	-77313	-22.15
EASTHAMPTON	1050688	703325	764612	830563	920796	-220125	-20.95
EASTON	1091674	787034	1422000	1810769	1923783	719095	65.87
EDGARTOWN	327050	338462	396074	488010	582115	160960	49.22
EGREMONT	64512	42000	29700	55150	66650	-9362	-14.51
ERVING	70000	70000	170000	101890	77700	31890	45.56
ESSEX	328550	285100	371560	450965	432000	122415	37.26
EVERETT	3438588	3138950	2598110	3172372		-266216	-7.74
FAIRHAVEN	1407746	1272707	1570500	1705901	2168150	298155	21.18
FALL RIVER	6119684	4600000	8213000	8600000	9400000	2480316	40.53
FALMOUTH	2900719	2647773	3088233	3949296	4881670	1048577	36.15
FITCHBURG	4825000	4193700	4910318	5104000	6617827	279000	5.78
FLORIDA	36140	29385	32531	50427		14287	39.53
FOXBOROUGH	1436335	1504800	1351300	1592343	1775276	156008	10.86
FRAMINGHAM	8575971	6203153	6253759	9028414	7786700	452443	5.28

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FRANKLIN	1000000	757000	1025731	1210400	1547000	210400	21.04
FREETOWN	274565	250000	279700	594249	359200	319684	116.43
GARDNER	1526604	1414457	1301957	1514759	1630448	-11845	-.78
GAY HEAD	57312	65148	68336	88933		31621	55.17
GEORGETOWN	419010	429415	450370	462871	485065	43861	10.47
GILL	47000	51000	70450	145675	97200	98675	209.95
GLOUCESTER	3129289	2702085	2674668	3097000	4981191	-32289	-1.03
GOSHEN	42200	30850	36500	38500		-3700	-8.77
GOSNOLD	65730	128758	144979	139986		74256	112.97
GRAFTON	963952	720240	745842	565176	760000	-398776	-41.37
GRANBY	361234	237517	220648	259881	268708	-101353	-28.06
GRANVILLE	143295	75550	126740	206980	169756	63685	44.44
GREAT BARRINGTON	522940	517252	518400	566600	597100	43660	8.35
GREENFIELD	1528238	1534041	1602790	1828250	1738300	300012	19.63
GROTON	493803	330500	324700	320360	415370	-173443	-35.12
GROVELAND	345282	182785	167130	309759	201868	-35523	-10.29
HADLEY	447226	484000	540617	654000	575257	206774	46.23
HALIFAX	459340	518875	578770	549492	559762	90152	19.63
HAMILTON	504600	515876	511549	476606	522000	-27994	-5.55
HAMPDEN	360436	196775	197013	187604	231661	-172832	-47.95
HANCOCK	55031	40894	40766	39143	51530	-15888	-28.87
HANOVER	1053447	668111	611625	666260	889872	-387187	-36.75
HANSON	520070	685595	823700	1188164	856553	668144	128.48
HARDWICK	169380	129180	138180	268689		99309	58.63
HARVARD	429256	298400	272736	279554*		-149702*	-34.87*
HARWICH	1404060	1381543	1480084	1535800	1760009	131740	9.38
HATFIELD	388468	191075	178075	200528	236762	-187940	-48.38
HAVERHILL	21333473	21824800	24732979	27743490	35264896	6410017	30.05
HAWLEY	17370	8153	11300	14968	10000	-2402	-13.83
HEATH	6470	14825	17700	19200		12730	196.75
HINGHAM	1720239	809200	1008000	1232000	1567000	-488239	-28.38
HINSDALE	104514	54119	67503	73427	57931	-31087	-29.74
HOLBROOK	733090	393700	433000	487000	550000	-246090	-33.57
HOLDEN	1844147	1384993	1418083	1767048	1936540	-77099	-4.18
HOLLAND	119000	77190	48514	54235	70924	-64765	-54.42
HOLLISTON	1423294	976749	1054500	1083300	1100250	-339994	-23.89
HOLYOKE	4301950	3601635	3859057	3900473	5505379	-401477	-9.33
HOPEDALE	511000	482295	354271	543448		32448	6.35
HOPKINTON	736040	503190	578666	638982	837562	-97058	-13.19
HUBBARDSTON	123521	107078	131137	130698		7177	5.81
HUDSON	1416900	1243072	1394067	1620834		203934	14.4
HULL	1006800	680000	1131390	1577077	1606190	570277	56.64
HUNTINGTON	118500	97100	84200	142820		26320	22.59
IPSWICH	902100	966400	1138897	1142060	1138820	239960	26.6
KINGSTON	476041	391540	520461	877207	735383	401166	84.27
LAKEVILLE	386868	274624	281487	518144	325475	131276	33.93
LANCASTER	581000	460600	444100	490100	511100	-90900	-15.65
LANESBOROUGH	228174	139742	138900	172600	200986	-55574	-24.36
LAWRENCE	7602166	6686887	6502590	6426853		-1175313	-15.46
LEE	956213	867462	840357	826804	925170	-129409	-13.53
LEICESTER	564547	406192	459352	346987	419051	-217560	-38.54

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FENOX	632919	644436	691230	781148	901008	148229	23.42
FEOMINSTER	3155171	2234300	2718696	2778000		-377171	-11.95
FEVERETT	63260	30000	29800	92034	65200	28774	45.49
FEXINGTON	4021083	3343839	2902287	3005299	3519445	-1015784	-25.26
FEYDEN	30627	17784	17603	20767	24560	-9860	-32.19
FINCOLN	701720	678736	798205	905690	1037055	203970	29.07
FITTLETON	906828	864536	876387	943277		36449	4.02
FONGMEADOW	2304636	2013000	1923800	1999000	2371500	-305636	-13.26
FOWELL	8157408	7017533	7895226	8154601	13631998	-2807	-.03
FUDLOW	1309900	1815700	2191090	2600281	2543549	1290381	98.51
FUNENBURG	591663	517435	492519	532969	509900	-58694	-9.92
LYNN	8448741	8377907	7741412	6737187		-1711554	-20.26
LYNNFIELD	1100194	753200	794504	889032	997566	-211162	-19.19
MALDEN	7663956	7179358	6319480	6210894		-1453062	-18.96
MANCHESTER	539820	456263	533100	616200	639500	76380	14.15
MANSFIELD	1526240	1161548	1475168	1678878	2058807	152638	10
MARBLEHEAD	3851000	3890000	4109000	4127000	4800223	276000	7.17
MARION	327262	363337	355349	378277	372005	51015	15.59
MARLBOROUGH	2734392	2198542	2332200	2519000		-215392	-7.88
MARSHFIELD	3106939	1595866	2141464	2539394	3346587	-567545	-18.27
MASHPEE	351840	417800	412015	545310	573000	193470	54.99
MATTAPOISETT	455079	350608	419311	523564		68485	15.05
MAYNARD	564873	1002717	1301000	1479000	1536395	914127	161.83
MEDFIELD	793501	857222	902316	1010257	1251875	216756	27.32
MEDFORD	4118996	4031649	4836587	5746000	6064587	1627004	39.5
MEDWAY	719440	402001	415383	668697	827924	-50743	-7.05
MELROSE	2812307	2308251	2354110	2333381	2353942	-478926	-17.03
MENDON	195233	122634	125470	267055		71822	36.79
MERRIMAC	423329	530668	533256	812011	535238	388682	91.82
METHUEN	3958796	3315727	3996788	4341326	5076103	382530	9.66
MIDDLEBOROUGH	1645402	1287027	1400319	1222637	1707359	-422765	-25.69
MIDDLEFIELD	15745	11462	9680	12400	15250	-3345	-21.24
MIDDLETON	379000	276000	241000	241000	274000	-138000	-36.41
MILFORD	1626482	1500000	1198843	1323000	1670000	-303482	-18.66
MILLBURY	614462	629000	418728	407300	557200	-207162	-33.71
MILLIS	487279	403350	414299	404247	384400	-83032	-17.04
MILLVILLE	34675	33200	41850	63000		28325	81.69
MILTON	2731504	1957870	2229352	2894087		172583	6.34
MONROE	24905	16172	18633	18475	23622	-6430	-25.82
MONSON	535148	380521	456997	609053	548837	83905	15.98
MONTAGUE	723193	380903	440248	545565	382179	-177628	-24.56
MONTEREY	60931	41645	50450	55000		-5931	-9.73
MONTGOMERY	28778	25900	30600	57600	29850	28822	100.15
MOUNT WASHINGTON	3100	7000	7540	9570	9900	6470	208.71
NAHANT	436631	240348	3439	365800	438900	-70831	-16.22
NANTUCKET	1224297	1275000	1550500	1611500	1872000	387203	31.63
NATICK	2915900	2206700	1715153	1842500	2072561	-1076400	-36.88
NEEDHAM	10972843	11432974	12962358	14617852		3645009	33.22
NEW ASHFORD	20743	11838	14200	16135	18725	-4608	-22.21
NEW BEDFORD	7988088	7504603	6790954	8908045	9299067	919957	11.52
NEW BRAINTREE	26000	18600	23000	28000	28000	2000	7.69

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NEW MARLBOROUGH	62750	50903	38467	45681		-17069	-27.2
NEW SALEM	76660	68240	91451	97258	93202	20598	26.87
NEWBURY	240028	185497	244309	260068	353307	20040	8.35
NEWBURYPORT	1689534	1542483	1901332	2480175	2965421	790641	46.8
NEWTON	10813022	8720090	10329443	11299150	11531735	486128	4.5
NORFOLK	407375	278360	289395	493262	432954	85887	21.08
NORTH ADAMS	1812972	1585585	1590665	1692371	1828030	-120601	-6.65
NORTH ANDOVER	1806624	1539854	1905990	1901505	2189923	94881	5.25
NORTH ATTLEBOROUGH	1699801	1470580	1638149	1710020	1877280	10219	.6
NORTH BROOKFIELD	384795	320541	261056	265876	333246	-118919	-30.9
NORTH READING	931347	820734	769893	956751	1290000	25404	2.73
NORTHAMPTON	3913492	3888910	4392456	4661012	4939730	747520	19.1
NORTHBOROUGH	1067560	844130	957000	1003400	1200000	-64160	-6.01
NORTHBRIDGE	711787	580976	944496	915450	962900	203663	28.61
NORTHFIELD	231500	182600	192921	193390	219250	-38110	-16.46
NORTON	959692	415000	433000	546000	503370	-413692	-43.11
NORWELL	1082922	908723	857549	1039873	1083340	-43049	-3.98
NORWOOD	20675179	20940275	21161353	20125711		-549468	-2.66
OAK BLUFFS	348887	349250	377184	409539	492053	60652	17.38
OAKHAM	77900	42425	67927	113764		35864	46.04
ORANGE	490427	430800	601230	1065357	810853	574930	117.23
ORLEANS	983036	897283	1009572	1081842	1378870	98806	10.05
OTIS	87925	44926	44926	45300	50800	-42625	-48.48
OXFORD	791161	304500	390000	508637	501450	-282524	-35.71
PALMER	1197640	977650	1078513	1000444		-197196	-16.47
PAXTON	320145	212530	245615	191380	230300	-128765	-40.22
PEABODY	7382646	8175309	6909271	7715731	11598718	333085	4.51
PELHAM	98600	84716	82915	133434	124845	34834	35.33
PEMBROKE	699899	601768	782000	938600	1116242	238701	34.11
PEPPERELL	633750	426083	688456	971678	754755	337928	53.32
PERU	19295	15680	14490	17534	16900	-1761	-9.13
PETERSHAM	35597	57515	85844	77605	104224	42008	118.01
PHILLIPSTON	44587	26869	22619	26696	31400	-17891	-40.13
PITTSFIELD	4825284	3861245	4349125	3632522	3674962	-1192762	-24.72
PLAINFIELD	15539	20022	19000	35632		20103	129.45
PLAINVILLE	568225	282250	291745	315000	350000	-253225	-44.56
PLYMOUTH	3385000	3532648	3417400	4059894		674894	19.94
PLYMPTON	117322	67895	78674	79075	100820	-38247	-32.6
PRINCETON	196350	121200	125155	145700		-50650	-25.8
PROVINCETOWN	1226836	1292000	1679992	2491528		1264692	103.09
QUINCY	36987315	9501632	7009543	9539483	10778000	-27447832	-74.21
RANDOLPH	3265[illegible]1	2215305	2407962	2715358	2866058	-550083	-16.85
RAYNHAM	705990	456590	501471	535405	642431	-170585	-24.16
READING	3895870	4121981	4358773	4374800	4559000	478930	12.29
REHOBOTH	602210	347880	331050	490576	478300	-111634	-18.54
REVERE	3874971	3097000	3377000	3070000		-804971	-20.77
RICHMOND	78300	70600	61340	77000	101280	-1300	-1.66
ROCHESTER	190203	97183	105799	201452	146475	11249	5.91
ROCKLAND	1301272	1097843	1190880	1257618	1707367	-43661	-3.36
ROCKPORT	841740	717700	935000	1058700	1310000	216960	25.78
ROWE	111560	128500	105975	80925	125094	-30635	-27.46

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ROWLEY	368935	338268	331900	348412		-20523	-5.56
ROYALSTON	31300	32800	40628	43400		12100	38.66
RUSSELL	109390	77195	86101	95248	97575	-14142	-12.93
RUTLAND	261422	242670	245990	259288		-2134	-.82
SALEM	9958134	9929142	11983473	12485546	15217148	2527412	25.38
SALISBURY	527355	356940	613532	574666		47311	8.97
SANDISFIELD	18884	24848	35999	49874		30990	164.11
SANDWICH	254500	417600	483501	510500	655000	256000	100.59
SAUGUS	2288311	1293882	1669115	2095225	2392038	-193086	-8.44
SAVOY	42124	36997	29669	26835		-15289	-36.3
SCITUATE	1775000	1588100	1289441	1329400		-445600	-25.1
SEEKONK	976231	568533	558656	695148		-281083	-28.79
SHARON	1114200	1472539	1212710	1493334	1675265	379134	34.03
SHEFFIELD	132535	150581	150787	156600	167320	24065	18.16
SHELBURNE	151551	150250	151850	109500	164500	-42051	-27.75
SHERBORN	450969	291688	251163	421992	436462	-28977	-6.43
SHIRLEY	308975	172650	224845	274671	258700	-34304	-11.1
SHREWSBURY	2847883	1988381	2324485	2411264	2235708	-436619	-15.33
SHUTESBURY	60000	55500	62586	86569	65051	26569	44.28
SOMERSET	1240500	792000	1018000	1158000	1353000	-82500	-6.65
SOMERVILLE	4812650	4303052	4557199	5972000	6636000	1159350	24.09
SOUTH HADLEY	887977	485650	466000	477300	649272	-410677	-46.25
SOUTHAMPTON	321658	193409	214355	228981	256590	-92677	-28.81
SOUTHBOROUGH	689451	629614	687031	800971	931013	111520	16.18
SOUTHBRIDGE	816500	538000	593000	814980	707697	-1520	-.19
SOUTHWICK	735656	409315	591253	525607	498718	-210049	-28.55
SPENCER	719557	606068	717702	611665	864403	-107892	-14.99
SPRINGFIELD	12262813	11546352	15955506	16864084	19264087	4601271	37.52
STERLING	210522	285163	314010	366044	421241	155522	73.87
STOCKBRIDGE	256610	214427	205800	267159	307064	10549	4.11
STONEHAM	2375575	2050250	2054994	2117375		-258200	-10.87
STOUGHTON	1708719	2386926	2538244	3152661	3412694	1443942	84.5
STOW	450000	305050	276710	312595	365850	-137405	-30.53
STURBRIDGE	601787	582257	621824	806675		204888	34.05
SUDBURY	761800	718750	725000	980000	1090200	218200	28.64
SUNDERLAND	181806	155432	172500	187268	191800	5462	3
SUTTON	498000	323600	409638	326036		-171964	-34.53
SWAMPSCOTT	1477019	955592	1169461	1256656	1319087	-220363	-14.92
SWANSEA	930741	521550	591699	625530	714781	-305211	-32.79
TAUNTON	2701253	2178524	1965065	2189515	2530888	-511738	-18.94
TEMPLETON	424635	313165	412465	466213	491449	41578	9.79
TEWKSBURY	1908390	1449007	2333577	2797604	3294031	889214	46.59
TISBURY	510113	445713	511415	541431	652860	31318	6.14
TOLLAND	26251	16950	12246	13040	23610	-13211	-50.33
TOPSFIELD	724482	396848	536093	530092	637154	-194390	-26.83
TOWNSEND	423604	391894	452502	989192		565588	133.52
TRURO	258545	213600	222770	193750		-64795	-25.06
TYNGSBOROUGH	404491	264490	256491	392048	445275	-12443	-3.08
TYRINGHAM	16678	13150	21516	23500	25200	6822	40.9
UPTON	171650	173263	255512	272433		100783	58.71
UXBRIDGE	960259	647644	611701	648293		-311966	-32.49

ESTIMATED LOCAL RECEIPTS FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
WAKEFIELD	2331737	1842773	1719026	1870958		-460779	-19.76
WALES	67674	53356	47175	58100	59300	-9574	-14.15
WALPOLE	2100000	1211752	1030000	1288673	1483791	-811327	-38.63
WALTHAM	7511617	7793218	7533967	7800000	8055345	288383	3.84
WARE	746350	642755	710989	656580		-89770	-12.03
WAREHAM	1852146	1389496	1809132	2159073	2315046	306927	16.57
WARREN	260920	213469	205360	338231	245687	77311	29.63
WARWICK	14658	20276	19440	28639	36818	13981	95.38
WASHINGTON	46247	36833	39667	43232	47715	-3015	-6.52
WATERTOWN	4032500	2900000	3002000	3400000	3450000	-632500	-15.69
WAYLAND	1264064	834209	792821	1090117		-173947	-13.76
WEBSTER	1419130	1019978	1093751	1276938	1426919	-142192	-10.02
WELLESLEY	4481000	3485000	3872617	2718230		-1762770	-39.34
WELLFLEET	331396	307054	385210	394789	433563	63393	19.13
WENDELL	46820	62185	85500	143798		96978	207.13
WENHAM	324150	256500	283100	293203	352258	-30947	-9.55
WEST BOYLSTON	639698	554370	545565	458927	497873	-180771	-28.26
WEST BRIDGEWATER	625343	567592	538178	706449	695400	81106	12.97
WEST BROOKFIELD	256500	167000	188000	294487	184000	37987	14.81
WEST NEWBURY	208886	124606	166782	213367	252836	4381	2.1
WEST SPRINGFIELD	2760457	2293642	2699788	2877143	3317083	116686	4.23
WEST STOCKBRIDGE	112133	48159	52635	62569	73340	-49564	-44.2
WEST TISBURY	161436	123099	193255	245024	314850	83588	51.79
WESTBOROUGH	876525	1319680	1655941	1332499		455974	52.02
WESTFIELD	3987484	3043381	2883838	3259798	3726479	-727686	-18.25
WESTFORD	751031	981168	1016804	1154432	1473813	403401	53.71
WESTHAMPTON	55472	30000	46901	40955	56820	-14517	-26.17
WESTMINSTER	397800	248100	274510	306498	292800	-91302	-22.95
WESTON	2129790	1691737	1746446	1876300	2054200	-253490	-11.9
WESTPORT	810125	625287	705400	820000	961724	9875	1.22
WESTWOOD	1182569	802860	912700	967902		-214667	-18.15
WEYMOUTH	5439575	4833479	4926000	4645439	5458457	-794136	-14.6
WHATELY	88139	70000	66587	80000	84030	-8139	-9.23
WHITMAN	936750	874100	884725	987750	1040290	51000	5.44
WILBRAHAM	911700	684000	746061	803685	965000	-108015	-11.85
WILLIAMSBURG	159550	92645	104710	98632	115946	-60918	-38.18
WILLIAMSTOWN	790971	765838	816581	1260860	1019967	469889	59.41
WILMINGTON	1782484	1335939	1409860	1683324	2177372	-99160	-5.56
WINCHENDON	633214	305254	391790	500213	549000	-133501	-21.07
WINCHESTER	2577746	1818000	2018000	2091000	2983000	-486746	-18.88
WINDSOR	57693	26850	29803	29391	33942	-28302	-49.06
WINTHROP	1609440	1591675	1675897	1704095		94655	5.88
WOBURN	3451740	2506029	2356794	2239953	2903412	-1211787	-35.11
WORCESTER	44394037	51495249	28647929	30167201	33242201	-14226836	-32.05
WORTHINGTON	41500	17000	20000	29000	54500	-12500	-30.12
WRENTHAM	582700	310451	410152	464199	553676	-118501	-20.34
YARMOUTH	3053100	2623449	2809000	3511064	3947494	457964	15
STATEWIDE	785456205	717990289	778563011	874191608		88735403	11.3

*ESTIMATED FY 84 VALUES

TOTAL SPENDING

The table on the following pages shows total spending by every community for fiscal years 1981 to 1984.

Between FY81 and FY84, total spending statewide increased by $329.9 million, or 5.78%. However, as the table below shows, the yearly increase was less than inflation in each year.

FY	% Increase in Spending	Inflation
81 - 82	- 1.9%	5%
82 - 83	4.2%	5.7%
83 - 84	3.5%	4.5%

Individual communities' total spending varied widely over this period. Some communities increased spending by as much as 29%, while others cut spending by up to 26.4% between FY81 and FY84.

TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ABINGTON	10391345	9850434	9809587	11456767	12149699	1065422	10.25
ACTON	15520820	15832128	16422871	17611545	18670399	2090725	13.47
ACUSHNET	5025980	5423956	5271396	5532539	5893919	506559	10.08
ADAMS	5232915	5322050	5503990	5645895		412980	7.89
AGAWAM	17318344	19413407	20067558	20537218		3218854	18.59
ALFORD	283813	266726	267125	288562	316778	4749	1.67
AMESBURY	18045089	19046106	19641309	20954520	22265885	2909431	16.12
AMHERST	14848425	17957186	19087268	19159521	20796010	4311096	29.03
ANDOVER	28817002	30595642	31605190	34452034	37464281	5635032	19.55
ARLINGTON	46104067	43769840	46089449	47854731	47803583	1750664	3.8
ASHBURNHAM	2835001	2845647	2786232	2986325	3084190	151324	5.34
ASHBY	1435097	1371451	1465425	1310112	1399487	-124985	-8.71
ASHFIELD	1050773	980477	1026389	1053718	1159167	2945	.28
ASHLAND	8147523	8553802	8480925	9846839	10970895	1699316	20.86
ATHOL	4567582	4274159	4510734	4679855		112273	2.46
ATTLEBORO	29485827	28464956	29149343	29896137	31279870	410310	1.39
AUBURN	12936284	11822060	12721369	12775320	13729470	-160964	-1.24
AVON	4690722	4635876	4459384	4814428	5455763	123706	2.64
AYER	6084760	6877399	6540104	6803900*		719140*	11.82*
BARNSTABLE	28130720	28506276	32761787	35016076	36838305	6885356	24.48
BARRE	2486754	2483613	2677278	2698926	2572263	212172	8.53
BECKET	1134481	1152803	1143760	1237273	1172053	102792	9.06
BEDFORD	15259120	15222193	16667403	18642336	20017578	3383216	22.17
BELCHERTOWN	4758307	4928717	5416174	5973770		1215463	25.54
BELLINGHAM	10998171	11356932	11051873	11419332	12018747	421161	3.83
BELMONT	26321896	26355866	27565161	28206071	29547479	1884175	7.16
BERKLEY	1713694	1761971	1872511	1978765	2036598	265071	15.47
BERLIN	1830914	1743872	1622952	1724681	1765800	-106233	-5.8
BERNARDSTON	1201535	1121918	1246349	1196678	1317140	-4857	-.4
BEVERLY	33087380	34504482	33471948	37002943	38024057	3915563	11.83
BILLERICA	34094670	33630473	33388975	34752264		657594	1.93
BLACKSTONE	3856992	3781817	3887824	3034584	3769316	-822408	-21.32
BLANDFORD	679777	617085	708461	646505	667231	-33272	-4.89
BOLTON	2166773	2089388	2214617	2364401	2537495	197628	9.12
BOSTON	877999308	857410104	947674554	948056392	1011816138	70057084	7.98
BOURNE	13054571	12812875	13309699	13909510		854939	6.55
BOXBOROUGH	2270766	2286503	2378101	2474620		203854	8.98
BOXFORD	4370197	4388953	4578679	4736264	4978836	366067	8.38
BOYLSTON	2455679	2367013	2546721	2587375	2684040	131696	5.36
BRAINTREE	42044107	38825258	39922725	41498706		-545401	-1.3
BREWSTER	5732364	5452639	5948501	6315138	7908785	582774	10.17
BRIDGEWATER	11404735	10917706	11987307	12228521	12934186	823786	7.22
BRIMFIELD	1646311	1523161	1630179	1703541		57230	3.48
BROCKTON	92182096	89494761	92459320	90452480	98025819	-1729616	-1.88
BROOKFIELD	1665669	1442255	1604865	1560253	1727893	-105416	-6.33
BROOKLINE	62983228	60576248	63369887	66327779		3344551	5.31
BUCKLAND	1218059	1317174	1291798	1219086	1409592	1027	.08
BURLINGTON	28251260	28639136	30200987	31639449		3388189	11.99
CAMBRIDGE	143763370	139387338	162934444	163070197	185747858	19306827	13.43

TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
CANTON	18475255	17358006	17950055	18654845	19431039	-22410	-.12
CARLISLE	3614496	3877738	3972415	4190035	4569983	575539	15.92
CARVER	4938097	4938391	5042708	5412359	6152183	474262	9.6
CHARLEMONT	753750	708503	711160	765894	786565	12144	1.61
CHARLTON	2624988	2572088	2669187	2210278	2536721	-414710	-15.8
CHATHAM	6351801	6285834	6568220	6838552	7063977	486751	7.66
CHELMSFORD	27955743	26433247	27850795	28511756	30419973	556013	1.99
CHELSEA	24758179	24698572	25673511	26302707	26675784	1544528	6.24
CHESHIRE	1328596	1248560	1250136	1324638	1216666	-3958	-.3
CHESTER	683482	671128	731115	683151		-331	-.05
CHESTERFIELD	702069	724385	762257	755862	819937	53793	7.66
CHICOPEE	45839811	41367171	44417068	45295808		-544003	-1.19
CHILMARK	829314	875032	912134	939744		110430	13.32
CLARKSBURG	1211999	1121529	1053036	1096771	1110755	-115228	-9.51
CLINTON	9647733	9212611	9363975	9743723	10838502	95990	.99
COHASSET	8313810	8172006	8442564	9158889	9875549	845079	10.16
COLRAIN	934506	1084449	1021383	1056784	1085221	122278	13.08
CONCORD	19755646	19184791	20169796	20320335	20909756	564689	2.86
CONWAY	854730	864325	861357	930129	1007915	75399	8.82
CUMMINGTON	521997	510732	532753	525960	565402	3963	.76
DALTON	4642252	4467663	4662399	4623354	4785143	-18898	-.41
DANVERS	38744848	40978672	44897883	48966768	58017533	10221920	26.38
DARTMOUTH	16999627	18362299	18075407	18655412	21608173	1655785	9.74
DEDHAM	22143193	22726373	22178982	22969369	23841378	826176	3.73
DEERFIELD	2518325	2604956	2720838	2932236	2894430	413911	16.44
DENNIS	9745425	9945285	10569463	11098286	12058568	1352861	13.88
DIGHTON	3804350	3821455	3878709	4022630	4222513	218280	5.74
DOUGLAS	3030955	2826831	3038482	3066583	3315693	35628	1.18
DOVER	5315651	5244435	5479133	5555232	5975291	239581	4.51
DRACUT	14894277	16185732	17078345	17302266		2407989	16.17
DUDLEY	3550389	3310606	3915021	3794926	3477343	244537	6.89
DUNSTABLE	1031641	963892	1020261	1083949	1252352	52308	5.07
DUXBURY	15141825	14335136	15471914	17450555	17891612	2308730	15.25
EAST BRIDGEWATER	8717998	8131558	9039505	9248474	9667198	530476	6.08
EAST BROOKFIELD	1353146	1234120	1346097	1366627	1426081	13481	1
EAST LONGMEADOW	11447993	11609227	12082150	12037792	13649536	589799	5.15
EASTHAM	3539781	3340719	3523092	3373058	3779915	-166723	-4.71
EASTHAMPTON	10096116	9782651	10376041	10600430	11405365	504314	5
EASTON	13428411	12941620	14598073	15673840	16426570	2045429	15.01
EDGARTOWN	3603723	3597519	3916885	4108430	4725864	504707	14.01
EGREMONT	917002	870107	867561	899699	970717	-17303	-1.89
ERVING	1960155	1665764	2802522	2020119	2308739	59964	3.06
ESSEX	2569562	2621720	2947349	3098030	2940550	528468	20.57
EVERETT	41586147	36165801	37703552	41245600		-340547	-.82
FAIRHAVEN	11925745	11712548	12885143	13238643	14236772	1312898	11.01
FALL RIVER	74839046	73439582	80025275	83560067	86865984	8721021	11.65
FALMOUTH	24457248	23769829	25146107	27948322	29249231	3291074	13.35
FITCHBURG	33415666	32488907	32727439	31294420	34210134	-2121246	-6.35
FLORIDA	878086	866242	784095	779477		-98609	-11.23
FOXBOROUGH	13267958	12240417	13137467	13636197	14173548	368239	2.78
FRAMINGHAM	62644232	61893193	61054895	63475818	69137953	831586	1.33

TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
FRANKLIN	16655711	15258683	16349673	16668952	17689714	13241	.08
FREETOWN	5604968	4971602	5048949	5177228	5445382	-427740	-7.63
GARDNER	12701375	13285630	12430754	13941462	13931010	1240087	9.76
GAY HEAD	511425	363781	399867	386147		-125278	-24.5
GEORGETOWN	4943230	4517498	4761992	4922226	5253650	-21004	-.42
GILL	850018	780429	732147	734086	718739	-115932	-13.64
GLOUCESTER	27477937	28646501	27937717	31441745	32513547	3963808	14.43
GOSHEN	536802	505814	532807	528650		-8152	-1.52
GOSNOLD	219042	179780	243755	227612		8570	3.91
GRAFTON	8238688	8230238	8895354	8786440	9925255	547752	6.65
GRANBY	3997910	3790352	3927715	4051447	4410277	53537	1.34
GRANVILLE	993136	961962	985223	1129241	1101207	136105	13.7
GREAT BARRINGTON	5403653	5348870	5471604	5772742	5976432	369089	6.83
GREENFIELD	15413690	14054027	16907367	16078087	18866019	664397	4.31
GROTON	3666318	3451663	4150536	4383341	4828280	717023	19.56
GROVELAND	3707797	3230105	3737891	3719006	3833683	11209	.3
HADLEY	3396640	3590371	3634564	3836650	3809660	440010	12.95
HALIFAX	3741379	3494465	3774357	4108569	4146218	367190	9.81
HAMILTON	5080132	5142438	5329668	5532021	5839980	451889	8.9
HAMPDEN	3392370	3429348	3472297	3783235	3707027	390865	11.52
HANCOCK	487479	466572	476073	454136	532139	-33343	-6.84
HANOVER	12304350	10764845	11675279	11779969	12659596	-524381	-4.26
HANSON	7287998	6379038	7093605	7312817	6939098	24819	.34
HARDWICK	1502254	1488824	1445869	1552182		49928	3.32
HARVARD	4182182	5778632	5972944	6198156*		2015974*	48.2*
HARWICH	9753768	9596638	10103696	10838548	11943265	1084780	11.12
HATFIELD	2319323	2452781	2345795	2397313	2431737	77990	3.36
HAVERHILL	51851236	55469705	58697248	62834017	72066135	10982781	21.18
HAWLEY	212703	220933	241989	257367	289525	44664	21
HEATH	435009	491417	506022	497474		62465	14.36
HINGHAM	20669660	21061228	21268779	22393176	23063246	1723516	8.34
HINSDALE	1065521	963760	998892	1072991	1319139	7470	.7
HOLBROOK	9700851	9312430	9657724	10168894	10672025	468043	4.82
HOLDEN	9744937	10870617	10094153	11091082	12053376	1346145	13.81
HOLLAND	1310888	1267375	1206688	1332373	1375772	21485	1.64
HOLLISTON	12143789	11689688	11651088	12539040	13454709	395251	3.25
HOLYOKE	38371906	36996768	39363018	40022459	43189870	1650553	4.3
HOPEDALE	3491320	3374156	3138799	3407267		-84053	-2.41
HOPKINTON	6123408	5852628	6178633	6761563	7339450	638155	10.42
HUBBARDSTON	1391138	1350801	1381365	1304425		-86713	-6.23
HUDSON	14148655	14329949	15567932	15883954		1735299	12.26
HULL	12073237	11065405	11778985	11616523	12400172	-456714	-3.78
HUNTINGTON	1151341	1164820	1138871	1130669		-20672	-1.8
IPSWICH	9861354	9835481	10408247	10877133	12230208	1015779	10.3
KINGSTON	5759066	5238132	5966602	5952324	6474201	193258	3.36
LAKEVILLE	3615299	3785294	3725062	3975381	4008107	360082	9.96
LANCASTER	4276527	4118397	4523370	4347288	4519057	72761	1.7
LANESBOROUGH	2385[illegible]	2241334	2211718	2274213	2401440	-110992	-4.65
LAWRENCE	51235920	50613407	49961384	50739151		-496769	-.97
LEE	5418296	5074277	5184251	5359015	5620127	-59281	-1.09
LEICESTER	6131636	6130241	6626027	6426343	7193290	294707	4.81

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TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
LENOX	5321911	5002921	5613313	5666271	5842255	344360	6.47
LEOMINSTER	26229046	25908293	25722350	28754094		2525048	9.63
LEVERETT	965380	949141	897272	938019	1042393	-27361	-2.83
LEXINGTON	36400529	36132296	37163020	38803778	41101744	2403249	6.6
LEYDEN	436880	377569	463904	414438	486102	-22442	-5.14
LINCOLN	6446475	6468139	6752620	7214396	8207714	767921	11.91
LITTLETON	6166937	6579442	6651278	6957515		790578	12.82
LONGMEADOW	16838258	16461033	16225550	17048022	17899915	209764	1.25
LOWELL	70962020	75314035	74558692	87958047	95466816	16996027	23.95
LUDLOW	13390127	13303115	14225192	15081392	15946910	1691265	12.63
LUNENBURG	7119733	6698189	6804304	6944930	7613747	-174803	-2.46
LYNN	85875297	79948158	76889133	78467363		-7407934	-8.63
LYNNFIELD	10574485	10425391	11236112	11526631	11918905	952146	9
MALDEN	49976415	48427404	51194097	49036747		-939668	-1.88
MANCHESTER	6190239	5978495	6317125	6488975	6991176	298736	4.83
MANSFIELD	11293885	11718190	12105171	12988852	14908777	1694967	15.01
MARBLEHEAD	22427693	23371029	24225618	25036162	27280205	2608469	11.63
MARION	3548348	3531457	3878664	3931556	4048151	383208	10.8
MARLBOROUGH	25643351	26067849	27165583	28244567		2601216	10.14
MARSHFIELD	20292621	19649557	20703252	21994708	23268953	1702087	8.39
MASHPEE	4757159	5249665	5601872	5986693	6650854	1229534	25.85
MATTAPOISETT	4417384	4449192	4564140	4817871		400487	9.07
MAYNARD	9693998	9196473	10034196	10180889	11007751	486891	5.02
MEDFIELD	10156703	9726985	10024337	10537482	11771202	380779	3.75
MEDFORD	49507305	45812840	48082375	50703099	52694216	1195734	2.42
MEDWAY	8450653	7870802	8254534	8672868	9566496	222215	2.63
MELROSE	26673068	24971696	25723282	27158826	28043524	485758	1.82
MENDON	1883562	1899010	1918986	1990558		106996	5.68
MERRIMAC	3103306	3278424	3364832	3504921	3658206	401615	12.94
METHUEN	28306353	28313179	29036553	29364239	32436011	1057886	3.74
MIDDLEBOROUGH	13073141	13542836	12658505	13371833	14748741	298692	2.28
MIDDLEFIELD	252707	273168	244314	233792	259591	-18915	-7.48
MIDDLETON	5288580	4166096	4166903	4659190	4624311	-1129390	-19.51
MILFORD	19616689	18593405	20307539	19838562	22821906	221873	1.13
MILLBURY	9681662	9165642	9525929	9573020	11065047	-108642	-1.12
MILLIS	6191448	5894426	5860603	6175573	6648796	-15875	-.26
MILLVILLE	966825	919134	897823	735141		-231684	-23.96
MILTON	22653962	22278000	23038080	23665167		1011205	4.46
MONROE	238142	241793	253659	266987	277007	-13155	-4.7
MONSON	5320407	5084819	5160477	5657969	5747173	337562	6.34
MONTAGUE	5934909	6436387	5473143	5475160	5889289	-509749	-8.52
MONTEREY	734354	600472	654867	667680		-66674	-9.08
MONTGOMERY	402736	430567	430993	429134	426182	26398	6.55
MOUNT WASHINGTON	194332	198251	172094	200578	191933	6246	3.21
NAHANT	3437010	3317814	3466874	3711337	3913274	274327	7.98
NANTUCKET	9548453	9188105	9517703	10558309	12100044	1006856	10.54
NATICK	29394164	28016645	29416219	30378020	31901260	981856	3.34
NEEDHAM	37783690	39648806	42288170	45182768		7399078	19.58
NEW ASHFORD	143214	158873	122647	138636	141461	-4580	-3.2
NEW BEDFORD	75676040	74166300	79385146	81291329	85799893	5615289	7.42
NEW BRAINTREE	560655	517584	985010	624076	663418	63421	11.31

TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
NEW MARLBOROUGH	689537	766428	776408	821832		132295	19.19
NEW SALEM	554437	501243	513184	494001	566876	-60436	-10.9
NEWBURY	3138412	3091843	3306309	3389307	3629414	250695	7.99
NEWBURYPORT	13580230	14002659	14194977	15443370	17134986	1863140	13.72
NEWTON	100421873	106660517	98328436	107569935	108409833	7148062	7.12
NORFOLK	4453099	4608424	4787271	5821838	5540583	1368739	30.74
NORTH ADAMS	13393511	12849423	13141546	13204237	14466904	-189274	-1.41
NORTH ANDOVER	14514074	14919025	16334679	16597411	17478675	2083337	14.35
NORTH ATTLEBOROUGH	15225741	15440684	16021218	16856769	18119012	1631028	10.71
NORTH BROOKFIELD	3336181	2979112	3197598	3533569	3596905	197388	5.92
NORTH READING	10486852	11097607	11385081	12356371	13278024	1869519	17.83
NORTHAMPTON	23450254	23457097	25283249	25337505	27267801	1887251	8.05
NORTHBOROUGH	9119567	9419211	9977425	10333274	11353382	1214707	13.32
NORTHBRIDGE	7906650	8595275	8668077	8975478	9485917	1068828	13.52
NORTHFIELD	1913637	2007279	1971165	2066902	2105507	153265	8.01
NORTON	10047055	9670026	10966851	10548460	11691461	501405	4.99
NORWELL	10830393	11254475	10479495	11457055	11965634	626662	5.79
NORWOOD	45121888	47934038	45551202	48603932		3482044	7.72
OAK BLUFFS	3287277	3252942	3482678	3676196	4083137	388919	11.83
OAKHAM	723931	806262	811378	827414		103483	14.29
ORANGE	4426297	4213151	4309829	5041557	5115404	615260	13.9
ORLEANS	5387666	5544394	5992197	6063841	6700663	676175	12.55
ORTS	944193	998526	1075192	1054752	1106759	110559	11.71
OXFORD	9752774	8104531	8540762	9237699	9157141	-515075	-5.28
PALMER	7817392	7867736	8112301	8381250		563858	7.21
PAXTON	2500573	2514112	2642165	2677654	2715180	177081	7.08
PEABODY	43716906	41434380	43190435	45721960	51711177	2005054	4.59
PELHAM	833124	858234	974300	998130	1046810	165006	19.81
PEMBROKE	10702761	10043131	10344506	10499736	11193547	-203025	-1.9
PEPPERELL	4895452	4722547	5562670	5251127	4726573	355675	7.27
PERU	435028	390731	449404	455393	491317	20365	4.68
PETERSHAM	978003	818787	889254	918580	897805	-59423	-6.08
PHILLIPSTON	437231	401987	412394	417053	414106	-20178	-4.61
PITTSFIELD	48070504	44730483	44412101	46007037	46841071	-2063467	-4.29
PLAINFIELD	404379	424096	461479	502454		98075	24.25
PLAINVILLE	4043836	4307643	4227765	4318592	4754835	274756	6.79
PLYMOUTH	32051501	33395458	34842831	34649450		2597949	8.11
PLYMPTON	1517924	1503268	1544515	1520428	1818857	2504	.16
PRINCETON	1967923	2005159	1974645	2121767		153844	7.82
PROVINCETOWN	6033761	6540468	7410634	7994175		1960414	32.49
QUINCY	119330136	88842899	82977857	88195264	92964534	-31634872	-26.4
RANDOLPH	25735642	24310985	25001868	27057642	27600537	1322200	5.14
RAYNHAM	6537087	6162901	6724655	6830886	7548323	245799	3.73
READING	22882141	24425648	24915624	26812199	27405207	3930058	17.18
REHOBOTH	5594083	5330700	5575168	5683307	6128749	39239	.7
REVERE	42834035	39469499	38565820	40740896		-2093139	-4.89
RICHMOND	1248274	1279701	1356318	1343226	1359236	94952	7.61
ROCHESTER	2173461	2136231	2245977	2365776	2453725	192315	8.85
ROCKLAND	13927918	13604001	13938658	15311357	16553730	1323439	9.46
ROCKPORT	6612383	6126864	6583966	6944554	7620772	332171	5.02
ROWE	1221383	1472880	1494610	1395230	1411792	173847	14.23

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TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ROWLEY	2784097	2819993	2668046	2656241		-127856	-4.59
ROYALSTON	489913	485990	533336	491703		1790	.37
RUSSELL	964967	944968	967017	1014431	882706	49464	5.13
RUTLAND	2679380	2616788	2940391	2986062		306682	11.45
SALEM	47387918	43167574	48386002	46217064	51927245	-1170854	-2.47
SALISBURY	4819281	4728044	4964621	5095792		276511	5.74
SANDISFIELD	657106	685185	741647	744603		87497	13.32
SANDWICH	10405720	10393382	10851868	11473574	11714840	1067854	10.26
SANGUS	23367520	22239826	22562975	24608239	25363846	1240719	5.31
SAVOY	495690	433279	454103	444645		-51045	-10.3
SCITUATE	18287371	18048902	18107492	18393016		105645	.58
SEEKONK	9941137	9724139	9897486	10628594		687457	6.92
SHARON	14369684	13589006	13920574	14180734	15473636	-188950	-1.31
SHEFFIELD	1728843	1726728	1712131	1786723	1885343	57880	3.35
SHELBURNE	1272589	1250945	1301021	1290766	1358797	18177	1.43
SHERBORN	4908051	4896016	4763946	5224830	5395530	316779	6.45
SHIRLEY	3019179	3147698	3337709	3683590	3974924	664411	22.01
SHREWSBURY	17389384	17443924	18457350	18859700	20127125	1470316	8.46
SHUTESBURY	764275	811344	813150	840045	891322	75770	9.91
SOMERSET	18494453	18906357	19588730	20368790	21401027	1874337	10.13
SOMERVILLE	63022830	65158985	61553901	66684416	76161172	-1338414	-1.97
SOUTH HADLEY	10463381	9829984	10370901	10843335	11615075	379954	3.63
SOUTHAMPTON	2658546	2534970	2504373	2423089	2744171	-233457	-8.79
SOUTHBOROUGH	6475563	6369608	6883701	7337506	7752164	861943	13.31
SOUTHBRIDGE	10749134	10107084	11102006	11174418	11964875	425284	3.96
SOUTHWICK	5565304	5653076	5792263	6390072	6603167	824768	14.82
SPENCER	6157969	7100026	7400748	7144175	7485970	936206	16.02
SPRINGFIELD	145621682	148000826	160426904	167867886	178675440	22246204	15.28
STERLING	4644746	4300810	4351295	4617735	4907725	-27011	-.58
STOCKBRIDGE	2083893	2103922	2391914	2513923	2402678	430030	20.64
STONEHAM	19087669	19718881	20922413	21616321		2528652	13.25
STOUGHTON	21053041	20995359	21946287	22868889	24733296	1815848	8.63
STOW	4322424	4516355	4697431	4701728	5027072	309304	7.04
STURBRIDGE	5495038	5154457	5263574	5717317		222279	4.05
SUDBURY	15758891	15737792	16190917	17140172	18285958	1381281	8.77
SUNDERLAND	1245687	1267020	1347721	1511732	1531598	266045	21.36
SUTTON	4153931	4198544	4328507	4840837		686906	16.54
SWAMPSCOTT	14767545	14219301	13993937	14831748	15374470	64203	.43
SWANSEA	10272292	10917057	10854015	11310478	11912655	1038186	10.11
TAUNTON	32379475	39639410	39791816	41414990	45159567	9035515	27.91
TEMPLETON	2612519	2447246	2951753	2841603	3339043	229084	8.77
TEWKSBURY	20890686	19836669	21678118	23138584	25304148	2247898	10.76
TISBURY	3275037	3144363	3649325	3644744	4246008	369657	11.29
TOLLAND	397119	370654	332603	358947	369845	-38172	-9.61
TOPSFIELD	5073742	4815469	5016693	5223386	5665039	149644	2.95
TOWNSEND	4005671	4282005	4081904	4221756		216085	5.39
TRURO	2015307	2020920	1986675	1992736		-22571	-1.12
TYNGSBOROUGH	3996637	3930633	4430324	5129980	5340545	1133343	28.36
TYRINGHAM	304643	343712	328671	333339	390487	26696	8.71
UPTON	2490765	2191665	2464421	2353287		-137478	-5.52
UXBRIDGE	6209516	6501328	6079675	6700729		491213	7.91

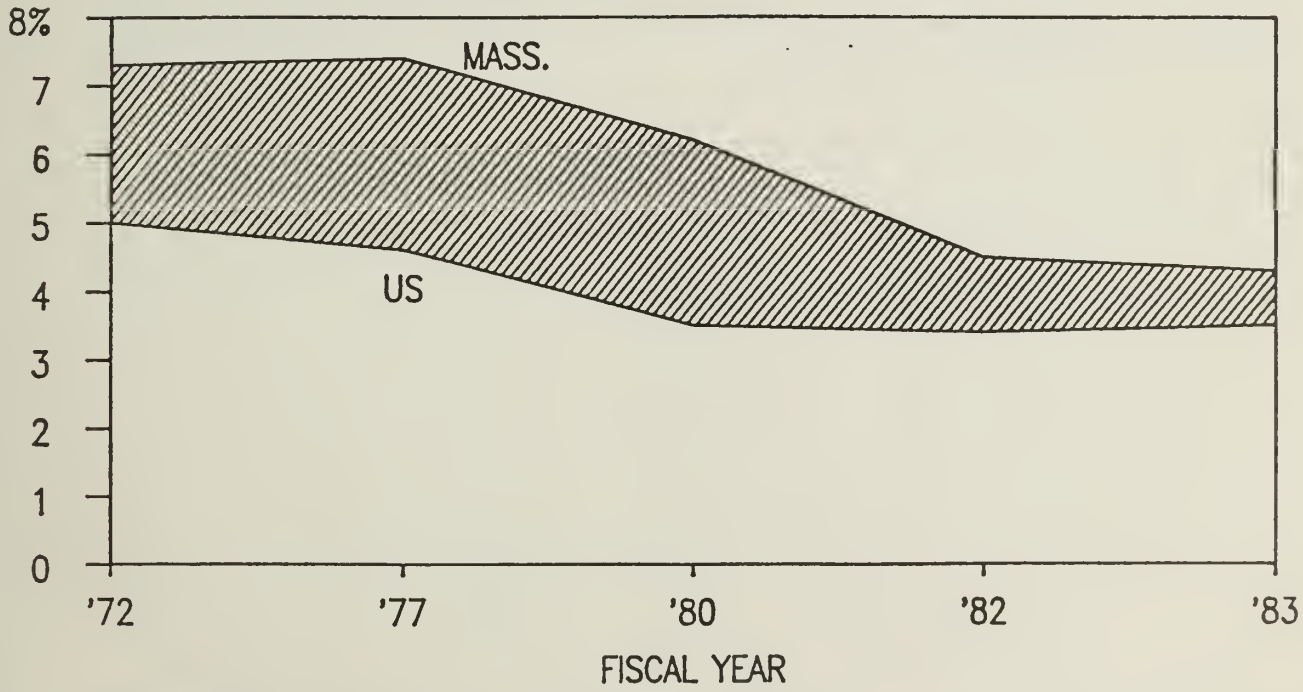
TOTAL SPENDING FY 81 TO FY 84

MUNICIPALITY	FY 81	FY 82	FY 83	FY 84	FY 85	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
WAKEFIELD	25296669	23296251	24460432	24583347		-713322	-2.82
WALES	897037	847176	874450	916751	959314	19714	2.2
WALPOLE	19159424	19174389	17808641	19074792	20034450	-84632	-.44
WALTHAM	54641024	52084662	56425610	53471785	59519499	-1169239	-2.14
WARE	5799446	6801868	6604920	7111191		1311745	22.62
WAREHAM	14745899	14618203	14472334	16237784	15731209	1491885	10.12
WARREN	2498524	2651792	3055261	2777262	2518440	278738	11.16
WARWICK	516592	486913	561941	551277	583998	34685	6.71
WASHINGTON	413573	430297	402378	423919	403011	10341	2.5
WATERTOWN	35422666	32090891	36764014	35696562	37951922	273896	.77
WAYLAND	15249919	15945408	15494290	16682645		1432726	9.39
WEBSTER	10397309	10321031	10104667	10587183	11665331	189874	1.83
WELLESLEY	31715051	31570570	32010888	31753162		38111	.12
WELLFLEET	2975485	2960170	3161509	3465085	3379617	489600	16.45
WENDELL	600179	610825	609569	627417		27238	4.54
WENHAM	2599743	693876	2978345	3181465	3326299	581722	22.38
WEST BOYLSTON	5074691	5350199	5260901	5168772	5449995	94081	1.85
WEST BRIDGEWATER	5750381	5270850	5825754	5813409	6226773	63028	1.1
WEST BROOKFIELD	2082600	1938250	2020685	2130383	2183283	47783	2.29
WEST NEWBURY	2597220	2506950	2660590	2745991	3166460	148771	5.73
WEST SPRINGFIELD	21310961	21602974	22562509	23319402	24853257	2008441	9.42
WEST STOCKBRIDGE	849001	725132	845544	907714	905268	58713	6.92
WEST TISBURY	1349397	1353908	1724956	1605077	1777681	255180	18.9
WESTBOROUGH	12367716	12997808	13622280	14359771		1992055	16.11
WESTFIELD	25615633	28118536	28714550	30043876	31711880	4428243	17.29
WESTFORD	11553450	12007631	12544771	13452677	13946713	1899227	16.44
WESTHAMPTON	766801	780851	823986	825554	880789	56753	7.38
WESTMINSTER	3467601	3353444	3662769	3779463	3790932	311862	8.99
WESTON	15502434	16525094	16254958	16938963	17922119	1436529	9.27
WESTPORT	9367799	9453105	10055453	10330612	10619686	1022813	10.99
WESTWOOD	16255503	15669955	15963362	17187326		931823	5.73
WEYMOUTH	49705941	45426531	45360480	48049869	50589399	-1706072	-3.43
WHATELY	837451	880805	899357	882197	980810	44746	5.34
WHITMAN	10504172	9410069	9778068	10506352	11157267	2180	.02
WILBRAHAM	10207043	9547686	10371630	10539330	11235047	332767	3.26
WILLIAMSBURG	1556561	1525609	1567238	1627762	1642147	69181	4.24
WILLIAMSTOWN	5783647	6030763	6403105	6723673	6683959	945026	16.34
WILMINGTON	19058933	17609173	19229677	19974980	21779007	916047	4.81
WINCHENDON	5436535	5509951	5549117	5641966	6191362	205431	3.78
WINCHESTER	23711660	23161399	24142902	26829656	26974745	3117996	13.15
WINDSOR	429709	397007	429659	442009	492696	-37691	-7.86
WINTHROP	14157758	13887433	14020090	14662514		504786	3.57
WOBURN	33027381	30018283	32598003	33544620	33950271	517139	1.57
WORCESTER	182736260	183169256	158203005	166427090	179647347	-16309170	-8.92
WORTHINGTON	534240	532323	611339	531644	617831	8404	1.52
WRENTHAM	5630900	5600300	5852181	6088012	6612115	457112	8.12
YARMOUTH	14853073	15129673	16001419	16599203	17412863	1741125	11.72
STATEWIDE	5681501922	5573477307	5806308010	6010065075		329935786	5.78

ESTIMATED FY 84 VALUES

PROPERTY TAX AS A PERCENTAGE OF PERSONAL INCOME
MASSACHUSETTS VS. US AVERAGE

FY	MASS	US AVG.
'72	7.3%	5.0%
'77	7.4%	4.6%
'80	6.2%	3.5%
'82	4.5%	3.4%
'83	4.3%	3.5%

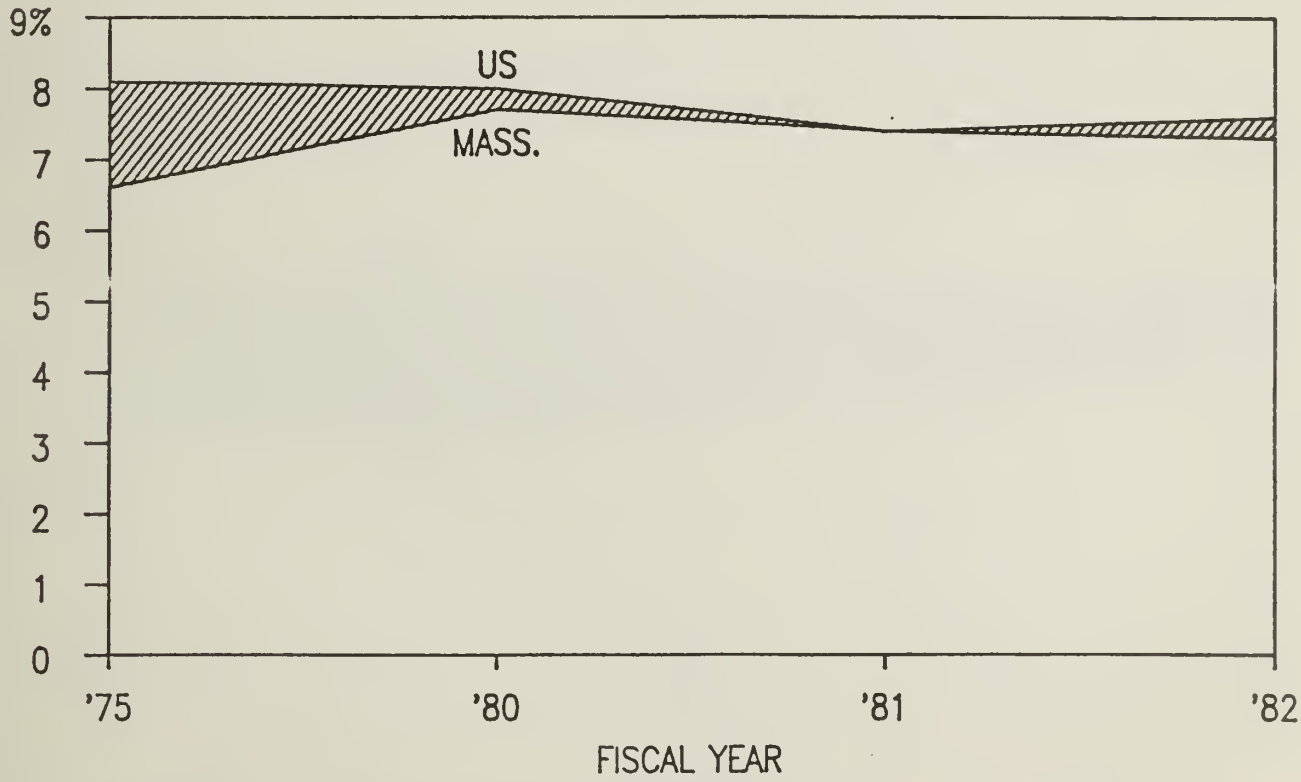


Difference between Mass. and US averages.
Source: Advisory Commission on Intergovernmental Relations

PROPERTY TAX AND LOCAL FEES AND CHARGES AS A PERCENTAGE OF PERSONAL INCOME

MASSACHUSETTS VS. US AVERAGE

FY	MASS	US AVG.
'75	6.6%	8.1%
'80	7.7%	8.0%
'81	7.4%	7.4%
'82	7.3%	7.6%



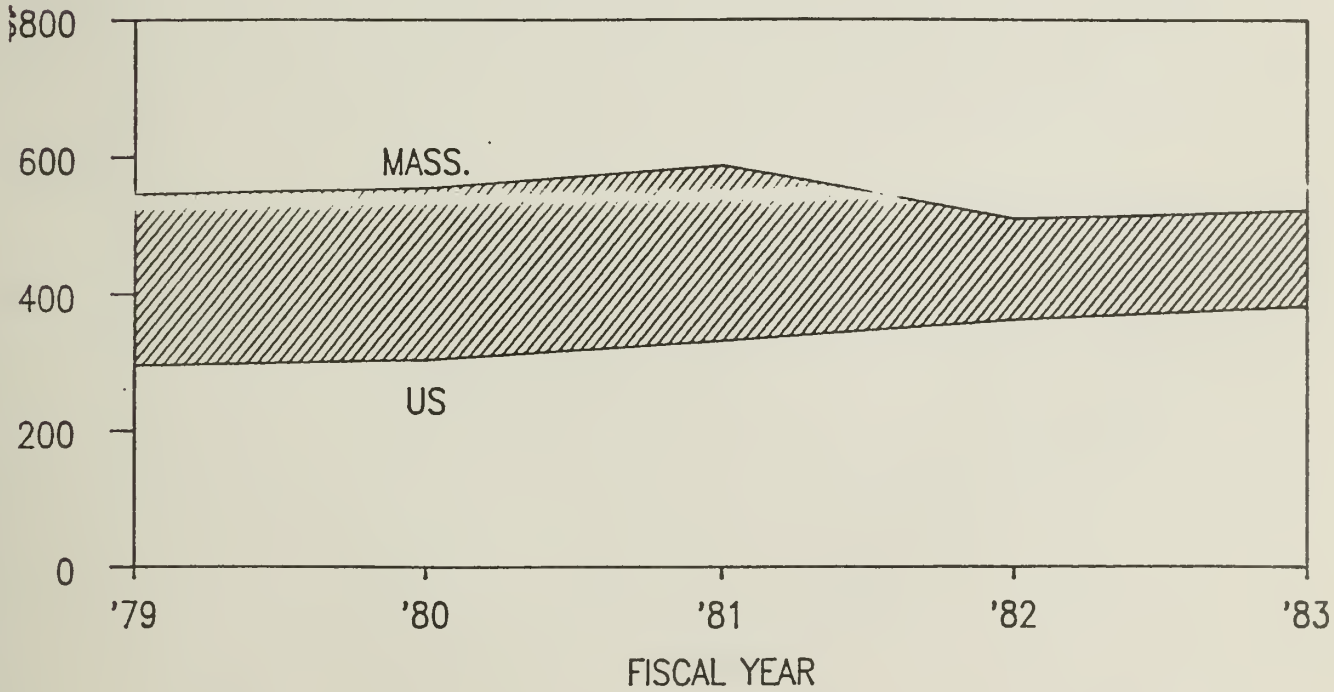
Difference between Mass. and US averages.

Source: Advisory Commission on Intergovernmental Relations

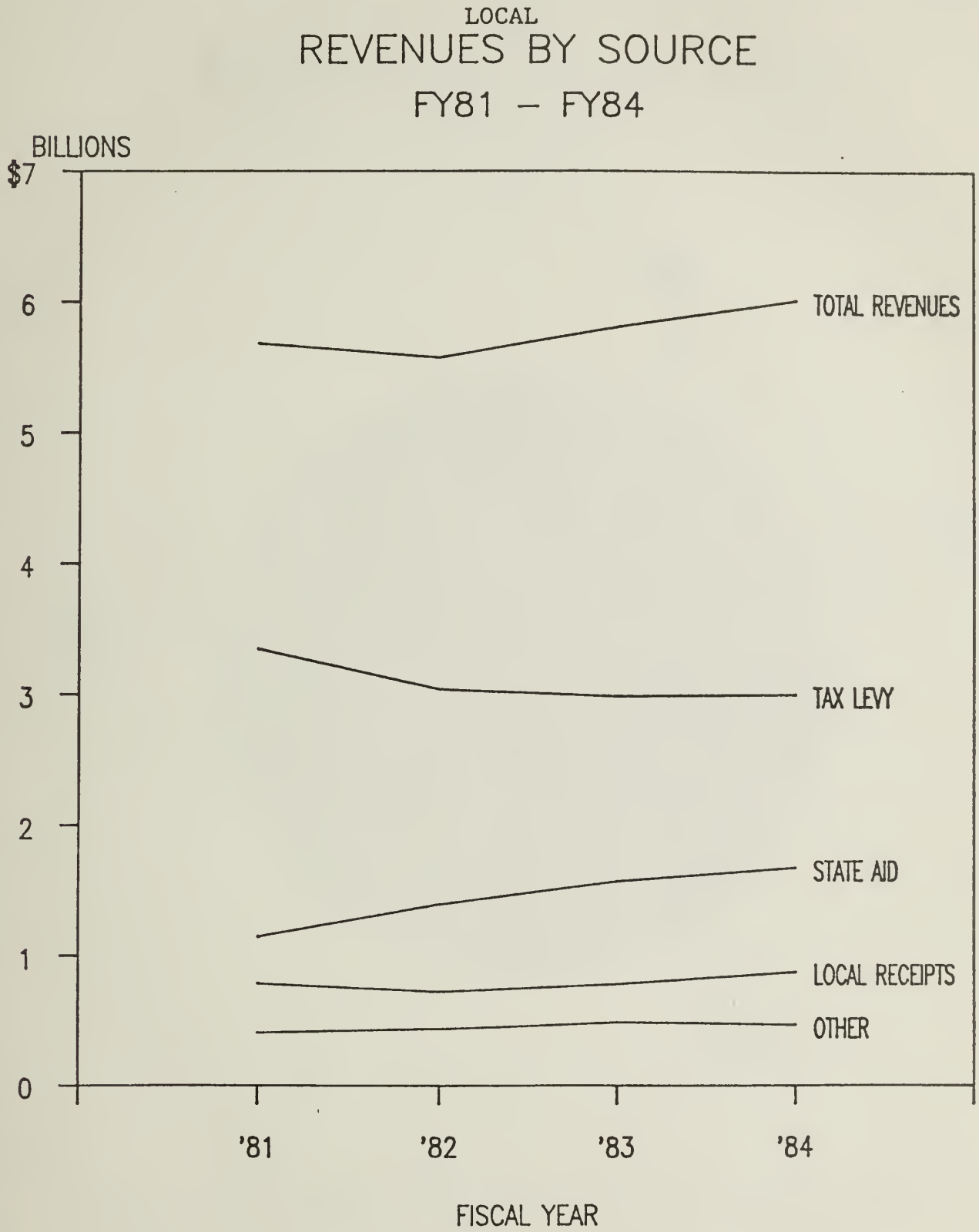
PROPERTY TAX COLLECTIONS PER CAPITA

MASSACHUSETTS VS. US AVERAGE

FY	MASS.	US AVG.	MASS./US	MASS. RANK IN NATION
'79	$545.97	$295.07	185%	2
'80	$554.91	$302.42	183%	2
'81	$587.50	$330.92	178%	3
'82	$509.98	$361.59	141%	11
'83	$523.31	$381.46	137%	12



Difference between Mass. and US averages.

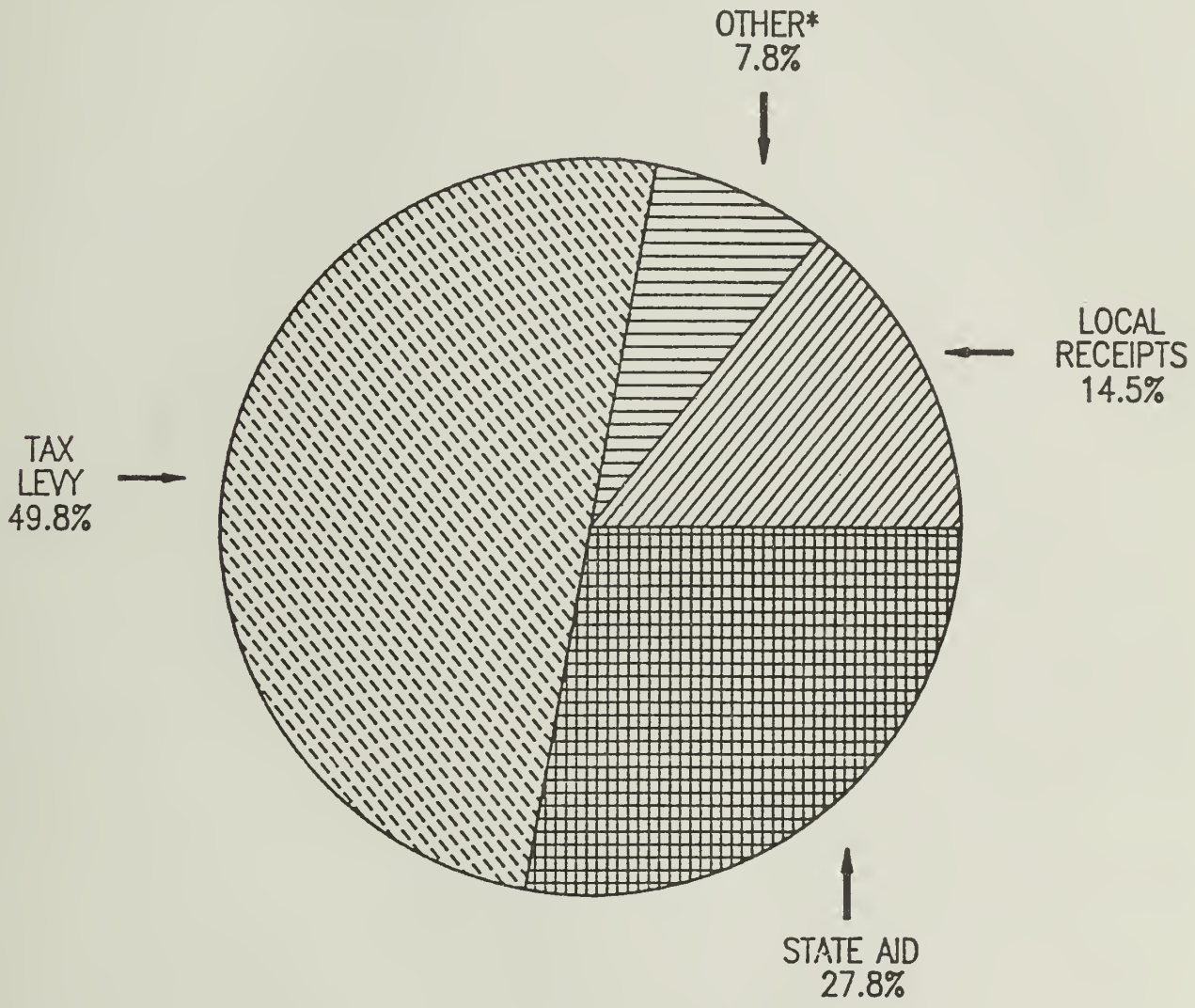


Source: Massachusetts Municipal Data Management

LOCAL

REVENUE BY SOURCE: FY84

AVERAGE FOR 351 CITIES AND TOWNS



* "Other" category includes: General Revenue Sharing, Free Cash, Other.

Source: Division of Local Services

Massachusetts Department of Revenue
100 Cambridge Street • Boston, MA 02204

ACHIEVING FULL AND UNIFORM PROPERTY TAX ASSESSMENTS

Massachusetts is nearing completion of property tax revaluation. Over the past five years a joint effort by local assessors and the state Department of Revenue has produced full-value assessments in 97 percent of the state's 351 cities and towns. The remaining nine communities are now working on programs approved by the Department for completion before the end of the next fiscal year.

For nearly 20 years case-by-case legal challenges, primarily by commercial and industrial taxpayers, had failed to improve arbitrary local assessment practices. Those were designed to maximize the production of revenue rather than distribute the tax burden equitably.

Property owners were subject both to unfair taxation and to the additional burden of proving inequitable assessments through the courts. For most residential taxpayers the process was forbidding; for business taxpayers it was expensive and time-consuming.

The 1974 Sudbury decision ordered the Commissioner of Revenue to direct local assessors to assess property at "full and fair cash value." That is the universal assessment standard by which a taxpayer can adequately measure the fairness of his assessment. It is the only standard, therefore, which the Court held protected the individual's Constitutional right to fair taxation.

The Department's initial attempts to seek voluntary compliance failed to bring about revaluation in many communities. Thus it became necessary to develop and implement a systematic plan to ensure statewide adherence to the Supreme Judicial Court's order. The Department's Bureau of Local Assessment undertook this project and since that time, the Courts have strongly supported the Bureau's efforts; the Legislature has substantially expanded the Commissioner's supervisory powers over local taxation, and local officials, civic organizations, and professional associations have worked with the Department to improve assessing practices.

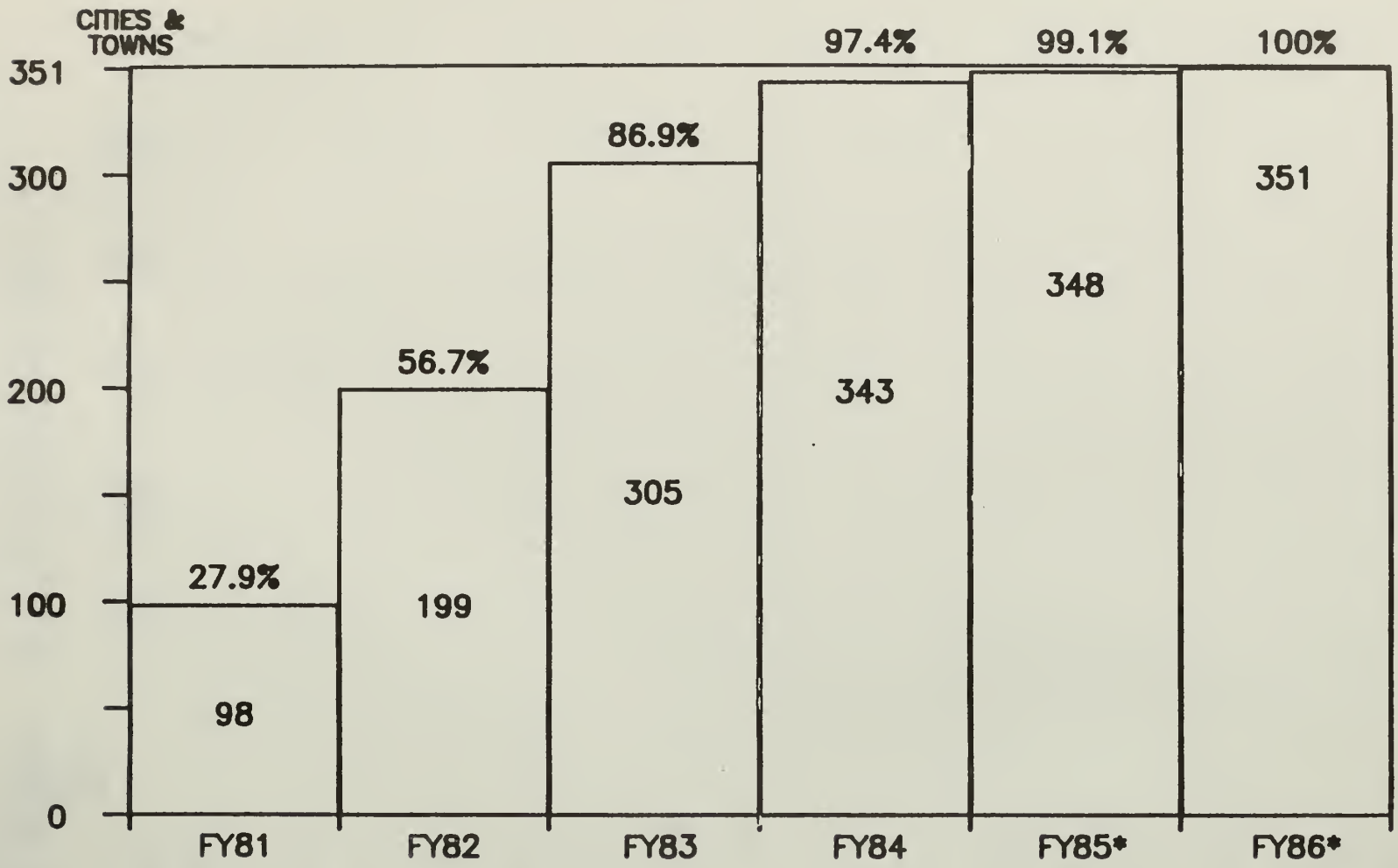
Revaluation is rarely welcomed or fully understood by the taxpayer. Every effort has been made to work with local officials and other interested groups to address citizen concerns and respond to their questions.

At the very core of these efforts has been the awareness that this is an intensely political and sensitive issue. For the revaluation effort to be successful, reasonable standards must be applied equally to all communities in an atmosphere of professionalism and integrity.

Statewide adherence to a uniform assessing standard results in fairness in the distribution of the tax burden. It also creates a climate of public confidence in tax administration that enhances the efforts of both state and local officials to fulfill their responsibilities in a professional manner.

Bureau of Local Assessment
Jane H. Malme, Chief

MASSACHUSETTS DEPARTMENT OF REVENUE
BUREAU OF LOCAL ASSESSMENT
MUNICIPALITIES ASSESSING AT FULL AND FAIR CASH VALUE
AS CERTIFIED BY DOR



* PROJECTED
Source: Massachusetts Department of Revenue

November 1, 1984

Massachusetts Department of Revenue

CERTIFICATION STATUS REPORT

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
1. Abington	C		C			S	
2. Acton			C			S	
3. Acushnet	C		C			S	
4. Adams		C			S		
5. Agawam		C			S		
6. Alford	C			C			S
7. Amesbury		C		C			S
8. Amherst	C		C		S*		
9. Andover		C			S		
10. Arlington			C			S	
11. Ashburnham				C			S
12. Ashby			C			S	
13. Ashfield	C		C			S	
14. Ashland		C			S		
15. Athol				C			S
16. ATTLEBORO		C		C			S
17. Auburn			C			S	
18. Avon		C		C			S
19. Ayer				C			S
20. Barnstable			C			S	
21. Barre			C			S	
22. Becket			C			S	
23. Bedford		C		C			S

KEY

C - Certified
S - Scheduled for Certification
* - Seeking Certification on Accelerated Schedule

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
24. Belchertown		C			S		
25. Bellingham			C			S	
26. Belmont	C		C			S	
27. Berkley	C		C			S	
28. Berlin			C			S	
29. Bernardston			C			S	
30. BEVERLY		C		C			S
31. Billerica		C			S		
32. Blackstone		C			S		
33. Blandford			C			S	
34. Bolton	C			C			S
35. BOSTON			C			S	
36. Bourne	C				S		
37. Boxborough		C			S		
38. Boxford		C			S		
39. Boylston		C		C			S
40. Braintree					S		
41. Brewster			C			S	
42. Bridgewater			C		S*		
43. Brimfield		C		C			S
44. BROCKTON				C			S
45. Brookfield			C			S	
46. Brookline		C			S		
47. Buckland	C		C			S	
48. Burlington		C			S		
49. CAMBRIDGE				C			S
50. Canton			C			S	
51. Carlisle			C			S	

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
52. Carver		C			S		
53. Charlemont				C			S
54. Charlton		C		C			S
55. Chatham			C			S	
56. Chelmsford			C			S	
57. CHELSEA			C			S	
58. Cheshire	C		C			S	
59. Chester		C			S		
60. Chesterfield	C		C			S	
61. CHICOPEE				C			S
62. Chilmark		C			S		
63. Clarksburg			C			S	
64. Clinton		C			S		
65. Cohasset				C			S
66. Colrain			C			S	
67. Concord		C		C			S
68. Conway	C			C			S
69. Cummington	C			C			S
70. Dalton			C			S	
71. Danvers	C		C			S	
72. Dartmouth			C			S	
73. Dedham			C			S	
74. Deerfield			C			S	
75. Dennis			C			S	
76. Dighton	C		C			S	
77. Douglas			C			S	
78. Dover			C			S	
79. Dracut		C			S		

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
80. Dudley	C			C			S
81. Dunstable		C		C			S
82. Duxbury		C		C			S
83. East Bridgewater	C		C			S	
84. East Brookfield			C			S	
85. East Longmeadow		C		C			S
86. Eastham			C			S	
87. Easthampton	C		C			S	
88. Easton			C			S	
89. Edgartown	C		C			S	
90. Egremont	C			C			S
91. Erving		C			S		
92. Essex	C		C			S	
93. EVERETT					S		
94. Fairhaven		C			S		
95. FALL RIVER			C			S	
96. Falmouth	C			C			S
97. FITCHBURG	C		C			S	
98. Florida			C			S	
99. Foxborough	C		C			S	
100. Framingham		C			S		
101. Franklin	C		C			S	
102. Freetown	C		C			S	
103. GARDNER		C		C			S
104. Gay Head	C			C			S
105. Georgetown	C		C			S	
106. Gill				C			S
107. GLOUCESTER		C		C			S

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
108. Goshen					S		
109. Gosnold		C		S			
110. Grafton	C		C			S	
111. Granby			C			S	
112. Granville	C		C			S	
113. Great Barrington	C		C			S	
114. Greenfield	C			C			S
115. Groton				C			S
116. Groveland	C		C			S	
117. Hadley	C			C			S
118. Halifax	C		C			S	
119. Hamilton			C			S	
120. Hampden			C		S*		
121. Hancock	C		C			S	
122. Hanover	C		C			S	
123. Hanson			C			S	
124. Hardwick		C			S		
125. Harvard	C			S			
126. Harwich		C		C			S
127. Hatfield	C		C			S	
128. HAVERHILL		C		C			S
129. Hawley		C			S		
130. Heath				C			S
131. Hingham		C		C			S
132. Hinsdale		C			S		
133. Holbrook			C			S	
134. Holden			C			S	
135. Holland			C			S	

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
136. Holliston			C			S	
137. HOLYOKE			C			S	
138. Hopedale		C			S		
139. Hopkinton			C			S	
140. Hubbardston			C			S	
141. Hudson			C			S	
142. Hull			C			S	
143. Huntington			C			S	
144. Ipswich	C		C			S	
145. Kingston	C		C			S	
146. Lakeville		C		C			S
147. Lancaster		C		C			S
148. Lanesborough			C			S	
149. LAWRENCE		C			S		
150. Lee				C			S
151. Leicester				C			S
152. Lenox	C			C			S
153. LEOMINSTER		C			S		
154. Leverett		C			S		
155. Lexington		C		C			S
156. Leyden				C			S
157. Lincoln	C		C			S	
158. Littleton		C			S		
159. Longmeadow		C			S		
160. LOWELL				C			S
161. Ludlow			C			S	
162. Lunenburg			C			S	
163. LYNN				C			S

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
164. Lynnfield				C			S
165. MALDEN			C			S	
166. Manchester			C			S	
167. Mansfield		C		C			S
168. Marblehead						S	
169. Marion	C		C			S	
170. MARLBOROUGH		C			S		
171. Marshfield		C		C			S
172. Mashpee			C			S	
173. Mattapoisett	C				S		
174. Maynard	C		C			S	
175. Medfield	C		C			S	
176. MEDFORD	C		C			S	
177. Medway			C		S*		
178. MELROSE			C	C*			S
179. Mendon		C		C			S
180. Merrimac	C		C			S	
181. Methuen		C			S		
182. Middleborough				C			S
183. Middlefield		C		C			S
184. Middleton			C			S	
185. Milford	C		C			S	
186. Millbury		C			S		
187. Millis				C			S
188. Millville				C			S
189. Milton		C			S		
190. Monroe		C			S		
191. Monson	C			C			S

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
192. Montague			C			S	
193. Monterey		C			S		
194. Montgomery			C			S	
195. Mount Washington			C			S	
196. Nahant	C			C			S
197. Nantucket	C		C			S	
198. Natick		C				S	
199. Needham		C			S		
200. New Ashford			C		S*		
201. NEW BEDFORD						S	
202. New Braintree	C		C			S	
203. New Marlborough			C			S	
204. New Salem		C			S		
205. Newbury	C		C			S	
206. NEWBURYPORT		C		C			S
207. NEWTON		C		C			S
208. Norfolk	C		C			S	
209. NORTH ADAMS	C		C			S	
210. North Andover			C			S	
211. North Attleborough			C			S	
212. North Brookfield	C					S	
213. North Reading		C			S		
214. NORTHAMPTON	C		C			S	
215. Northborough	C		C			S	
216. Northbridge			C			S	
217. Northfield			C			S	
218. Norton	C		C		S*		
219. Norwell		C			S		

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
220. Norwood		C			S		
221. Oak Bluffs			C			S	
222. Oakham				C			S
223. Orange			C			S	
224. Orleans			C			S	
225. Otis			C			S	
226. Oxford			C			S	
227. Palmer				C			S
228. Paxton	C		C			S	
229. PEABODY			C			S	
230. Pelham	C			C			S
231. Pembroke	C			C			S
232. Pepperell				C			S
233. Peru	C			C			S
234. Petersham	C		C			S	
235. Phillipston			C			S	
236. PITTSFIELD		C		C			S
237. Plainfield			C			S	
238. Plainville			C		S*		
239. Plymouth	C				S		
240. Plympton		C		C			S
241. Princeton		C			S		
242. Provincetown				C			S
243. QUINCY				C			S
244. Randolph		C		C			S
245. Raynham			C			S	
246. Reading		C		C			S
247. Rehoboth			C			S	

Community	FY 81	FY 82	FY 83	FY 84	FY 85	FY 86	FY 87
248. REVERE				C			S
249. Richmond				C			S
250. Rochester	C		C			S	
251. Rockland		C			S		
252. Rockport	C		C			S	
253. Rowe		C			S		
254. Rowley		C			S		
255. Royalston				C			S
256. Russell	C		C			S	
257. Rutland	C		C			S	
258. SALEM			C			S	
259. Salisbury					S		
260. Sandisfield			C			S	
261. Sandwich				C			S
262. Saugus		C		C			S
263. Savoy	C		C			S	
264. Scituate		C			S		
265. Seekonk		C			S		
266. Sharon	C		C			S	
267. Sheffield			C			S	
268. Shelburne			C			S	
269. Sherborn		C		C			S
270. Shirley			C			S	
271. Shrewsbury	C		C			S	
272. Shutesbury	C		C			S	
273. Somerset	C		C			S	
274. SOMERVILLE						S	
275. South Hadley			C			S	

EQUALIZED VALUATIONS

Equalized valuations (EQVs) are a measure of the relative property wealth of Massachusetts cities and towns. EQVs are one of the factors in the allocation of local aid and the assessment of county costs and other state charges.

The Department of Revenue determines the EQVs through statistical comparisons of assessments with sales in various property classes, along with sample property appraisals throughout the state. The EQVs reflect changes in the value of existing property as well as the value of new construction.

EQVs are updated biennially. The 1984 EQVs reflected the continuing progress being made toward full and fair cash value assessment of all property in the state: the total value of all taxable property in the state was $149.8 billion in 1984, an increase of $24.2 billion (or 19.2%) over 1982 values. Between 1980 and 1984, EQVs increased by 69.7%.

The following pages show 1982 and 1984 EQVs for all Massachusetts communities, along with the dollar change and percentage change from 1982 to 1984.

FY80 - FY82 - FY84 TOTAL EQV'S AND PERCENT CHANGE

EQV FY YRS		TOTAL AMOUNT
TOTAL 1980 EQV'S	=	88288293000
TOTAL 1982 EQV'S	=	125678557000
TOTAL 1984 EQV'S	=	149845470000
% CHANGE 1980 - 1984	=	69.72

1984 FINAL EQUALIZED VALUATION INCREASE OVER 1982 EQUALIZED VALUATION

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
ABINGTON	$ 202,400,000	$ 247,946,757	$ 45,546,757	22.50
ACTON	599,800,000	633,957,903	34,157,903	5.69
ACUSHNET	124,400,000	137,002,963	12,602,963	10.13
ADAMS	143,100,000	143,944,348	844,348	.59
AGAWAM	473,200,000	515,781,320	42,581,320	9.00
ALFORD	17,810,000	24,147,858	6,337,858	35.59
AMESBURY	235,000,000	267,711,353	32,711,353	13.92
AMHERST	366,200,000	404,156,101	37,956,101	10.36
ANDOVER	1,037,000,000	1,216,170,608	179,170,608	17.28
ARLINGTON	1,176,000,000	1,371,060,887	195,060,887	16.59
ASHBURNHAM	83,080,000	94,395,911	11,315,911	13.62
ASHBY	37,170,000	48,784,415	11,614,415	31.25
ASHFIELD	41,250,000	43,909,607	2,659,607	6.45
ASHLAND	261,600,000	309,210,623	47,610,623	18.20
ATHOL	144,200,000	163,987,110	19,787,110	13.72
ATTLEBORO	582,800,000	608,600,729	25,800,729	4.43
AUBURN	314,900,000	379,967,090	65,067,090	20.66
AVON	130,400,000	140,918,976	10,518,976	8.07
AYER	151,400,000	147,187,157	(4,212,843)	(2.78)
BARNSTABLE	1,516,000,000	1,964,797,917	448,797,917	29.60
BARRE	61,860,000	67,033,020	5,173,020	8.36
BECKET	56,300,000	77,182,896	20,882,896	37.09
BEDFORD	514,600,000	641,298,325	126,698,325	24.62

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
BELCHERTOWN	$ 136,400,000	$ 145,105,750	$ 8,705,750	6.38
BELLINGHAM	230,900,000	274,484,832	43,584,832	18.88
BELMONT	897,000,000	977,011,157	80,011,157	8.92
BERKLEY	45,210,000	54,737,684	9,527,684	21.07
BERLIN	52,000,000	55,363,515	3,363,515	6.47
BERNARDSTON	28,740,000	35,896,906	7,156,906	24.90
BEVERLY	930,600,000	961,273,611	30,673,611	3.30
BILLERICA	805,100,000	931,697,230	126,597,230	15.72
BLACKSTONE	91,370,000	97,180,095	5,810,095	6.36
BLANDFORD	24,550,000	26,128,853	1,578,853	6.43
BOLTON	97,380,000	115,546,262	18,166,262	18.65
BOSTON	7,810,000,000	13,951,958,305	6,141,958,305	78.64
BOURNE	437,600,000	564,753,947	127,153,947	29.06
BOXBOROUGH	107,800,000	123,855,900	16,055,900	14.89
BOXFORD	213,200,000	224,036,943	10,836,943	5.08
BOYLSTON	81,220,000	91,670,040	10,450,040	12.87
BRAINTREE	932,200,000	1,056,089,209	123,889,209	13.29
BREWSTER	300,100,000	342,109,384	42,009,384	14.00
BRIDGEWATER	260,100,000	310,135,971	50,035,971	19.24
BRIMFIELD	55,560,000	53,560,750	(1,999,250)	(3.60)
BROCKTON	1,304,000,000	1,475,562,786	171,562,786	13.16
BROOKFIELD	36,270,000	40,691,133	4,421,133	12.19
BROOKLINE	1,839,000,000	1,964,957,383	125,957,383	6.85
BUCKLAND	31,870,000	39,520,194	7,650,194	24.00
BURLINGTON	920,400,000	1,044,986,499	124,586,499	13.54

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
CAMBRIDGE	$ 2,018,000,000	$ 2,935,899,276	$ 917,899,276	45.49
CANTON	545,100,000	704,227,590	159,127,590	29.19
CARLISLE	168,900,000	186,016,300	17,116,300	10.13
CARVER	134,000,000	149,573,445	15,573,445	11.62
CHARLEMONT	33,400,000	30,131,576	(3,268,424)	(9.78)
CHARLTON	127,600,000	129,850,079	2,250,079	1.76
CHATHAM	536,500,000	670,182,813	133,682,813	24.92
CHELMSFORD	730,100,000	893,432,495	163,332,495	22.37
CHELSEA	288,600,000	351,312,639	62,712,639	21.73
CHESHIRE	56,320,000	58,608,100	2,288,100	4.06
CHESTER	23,810,000	25,011,238	1,201,238	5.04
CHESTERFIELD	26,920,000	27,044,270	124,270	.46
CHICOPEE	785,800,000	891,231,228	105,431,228	13.42
CHILMARK	191,900,000	206,873,967	14,973,967	7.80
CLARKSBURG	25,550,000	24,578,051	(971,949)	(3.80)
CLINTON	200,700,000	205,381,801	4,681,801	2.33
COHASSET	269,200,000	327,507,704	58,307,704	21.66
COLRAIN	37,500,000	37,003,010	(496,990)	(1.33)
CONCORD	688,800,000	785,188,241	96,388,241	13.99
CONWAY	29,100,000	28,357,035	(742,965)	(2.55)
CUMMINGTON	17,780,000	19,979,895	2,199,895	12.37
DALTON	144,900,000	139,861,679	(5,038,321)	(3.48)
DANVERS	672,700,000	777,043,252	104,343,252	15.51
DARTMOUTH	447,500,000	696,135,699	248,635,699	55.56
DEDHAM	680,100,000	769,096,611	88,996,611	13.09

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
DEERFIELD	$ 116,200,000	$ 132,513,409	$ 16,313,409	14.04
DENNIS	810,200,000	1,015,408,266	205,208,266	25.33
DIGHTON	112,300,000	116,060,027	3,760,027	3.35
DOUGLAS	73,240,000	86,897,413	13,657,413	18.65
DOVER	284,000,000	304,163,863	20,163,863	7.10
DRACUT	395,600,000	439,615,297	44,015,297	11.13
DUDLEY	142,300,000	152,146,034	9,846,034	6.92
DUNSTABLE	49,060,000	52,168,643	3,108,643	6.34
DUXBURY	437,600,000	495,628,669	58,028,669	13.26
EAST BRIDGEWATER	187,500,000	206,178,255	18,678,255	9.96
EAST BROOKFIELD	31,190,000	36,427,269	5,237,269	16.79
EAST LONGMEADOW	324,600,000	348,821,128	24,221,128	7.46
EASTHAM	291,800,000	328,200,748	36,400,748	12.47
EASTHAMPTON	241,200,000	250,255,858	9,055,858	3.75
EASTON	335,500,000	418,053,195	82,553,195	24.61
EDGARTOWN	364,700,000	504,691,502	139,991,502	38.39
EGREMONT	59,300,000	62,632,679	3,332,679	5.62
ERVING	124,200,000	134,518,381	10,318,381	8.31
ESSEX	81,710,000	110,479,033	28,769,033	35.21
EVERETT	1,243,000,000	1,243,000,000	0	0.00
FAIRHAVEN	285,500,000	325,490,113	39,990,113	14.01
FALL RIVER	838,700,000	979,764,421	141,064,421	16.82
FALMOUTH	1,236,000,000	1,406,090,610	170,090,610	13.76
FITCHBURG	510,600,000	560,028,974	49,428,974	9.68
FLORIDA	39,860,000	46,892,527	7,032,527	17.64

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
FOXBOROUGH	$ 368,700,000	$ 370,123,746	$ 1,423,746	.39
FRAMINGHAM	1,703,000,000	1,997,045,388	294,045,388	17.27
FRANKLIN	323,900,000	385,967,914	62,067,914	19.16
FREETOWN	160,600,000	165,083,481	4,483,481	2.79
GARDNER	252,300,000	256,125,799	3,825,799	1.52
GAY HEAD	35,050,000	47,242,250	12,192,250	34.78
GEORGETOWN	120,100,000	138,617,823	18,517,823	15.42
GILL	26,090,000	25,704,450	(385,550)	(1.48)
GLOUCESTER	760,400,000	832,902,156	72,502,156	9.53
GOSHEN	20,750,000	21,184,295	434,295	2.09
GOSNOLD	29,300,000	28,660,749	(639,251)	(2.18)
GRAFTON	203,000,000	248,616,070	45,616,070	22.47
GRANBY	82,440,000	99,811,045	17,371,045	21.07
GRANVILLE	30,170,000	39,762,715	9,592,715	31.80
GT. BARRINGTON	169,400,000	189,564,751	20,164,751	11.90
GREENFIELD	273,100,000	296,511,548	23,411,548	8.57
GROTON	163,500,000	182,843,282	19,343,282	11.83
GROVELAND	95,370,000	106,793,837	11,423,837	11.98
HADLEY	142,100,000	166,789,534	24,689,534	17.38
HALIFAX	82,670,000	97,547,088	14,877,088	18.00
HAMILTON	205,700,000	222,562,524	16,862,524	8.20
HAMPDEN	91,900,000	101,188,982	9,288,982	10.11
HANCOCK	20,600,000	24,158,198	3,558,198	17.27
HANOVER	279,200,000	312,897,297	33,697,297	12.07
HANSON	152,600,000	160,874,592	8,274,592	5.42

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
HARDWICK	$ 31,790,000	$ 36,008,835	$ 4,218,835	13.27
HARVARD	151,300,000	204,450,480	53,150,480	35.13
HARWICH	499,700,000	728,919,396	229,219,396	45.87
HATFIELD	70,100,000	86,841,120	16,741,120	23.88
HAVERHILL	733,400,000	851,313,843	117,913,843	16.08
HAWLEY	8,684,000	10,800,837	2,116,837	24.38
HEATH	15,720,000	17,763,600	2,043,600	13.00
HINGHAM	688,000,000	752,153,115	64,153,115	9.32
HINSDALE	40,990,000	45,571,454	4,581,454	11.18
HOLBROOK	198,700,000	226,806,230	28,106,230	14.14
HOLDEN	308,300,000	336,576,127	28,276,127	9.17
HOLLAND	49,920,000	48,143,513	(1,776,487)	(3.56)
HOLLISTON	306,200,000	364,623,754	58,423,754	19.08
HOLYOKE	538,700,000	534,952,590	(3,747,410)	(.70)
HOPEDALE	73,820,000	85,951,067	12,131,067	16.43
HOPKINTON	150,800,000	272,492,922	121,692,922	80.70
HUBBARDSTON	38,530,000	49,074,220	10,544,220	27.37
HUDSON	309,000,000	377,680,994	68,680,994	22.23
HULL	176,800,000	243,382,444	66,582,444	37.66
HUNTINGTON	30,520,000	37,987,673	7,467,673	24.47
IPSWICH	275,100,000	326,853,245	51,753,245	18.81
KINGSTON	165,100,000	188,521,782	23,421,782	14.19
LAKEVILLE	144,300,000	149,219,547	4,919,547	3.41
LANCASTER	113,100,000	126,391,836	13,291,836	11.75
LANESBOROUGH	54,490,000	58,189,839	3,699,839	6.79

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
LAWRENCE	$ 737,200,000	$ 799,286,634	$ 62,086,634	8.42
LEE	151,500,000	130,954,956	(20,545,044)	(13.56)
LEICESTER	130,600,000	148,971,690	18,371,690	14.07
LENOX	154,600,000	150,834,202	(3,765,798)	(2.44)
LEOMINSTER	614,100,000	666,492,635	52,392,635	8.53
LEVERETT	38,600,000	41,566,699	2,966,699	7.69
LEXINGTON	1,304,000,000	1,442,705,583	138,705,583	10.64
LEYDEN	14,840,000	15,703,760	863,760	5.82
LINCOLN	273,100,000	304,150,696	31,050,696	11.37
LITTLETON	203,000,000	254,470,390	51,470,390	25.35
LONGMEADOW	503,100,000	524,133,728	21,033,728	4.18
LOWELL	1,191,000,000	1,405,858,179	214,858,179	18.04
LUDLOW	324,200,000	321,736,880	(2,463,120)	(.76)
LUNENBURG	167,500,000	200,843,261	33,343,261	19.91
LYNN	1,062,000,000	1,316,940,693	254,940,693	24.01
LYNNFIELD	422,400,000	465,883,333	43,483,333	10.29
MALDEN	757,600,000	965,074,840	207,474,840	27.39
MANCHESTER	255,800,000	302,324,119	46,524,119	18.19
MANSFIELD	419,800,000	434,708,962	14,908,962	3.55
MARBLEHEAD	826,400,000	1,007,384,037	180,984,037	21.90
MARION	179,000,000	232,037,431	53,037,431	29.63
MARLBOROUGH	646,800,000	762,419,207	115,619,207	17.88
MARSHFIELD	513,100,000	577,571,935	64,471,935	12.57
MASHPEE	365,300,000	449,370,646	84,070,646	23.01
MATTAPOISETT	179,300,000	195,928,435	16,628,435	9.27

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
MAYNARD	$ 233,000,000	$ 228,881,037	(4,118,963)	(1.77)
MEDFIELD	275,300,000	326,603,025	51,303,025	18.64
MEDFORD	1,054,000,000	1,183,344,996	129,344,996	12.27
MEDWAY	234,700,000	224,143,554	(10,556,446)	(4.50)
MELROSE	640,800,000	703,626,323	62,826,323	9.80
MENDON	78,960,000	84,435,001	5,475,001	6.93
MERRIMAC	67,780,000	76,725,698	8,945,698	13.20
METHUEN	727,100,000	789,660,830	62,560,830	8.60
MIDDLEBOROUGH	289,900,000	327,540,496	37,640,496	12.98
MIDDLEFIELD	10,020,000	9,518,512	(501,488)	(5.00)
MIDDLETON	125,300,000	149,349,549	24,049,549	19.19
MILFORD	443,000,000	459,961,998	16,961,998	3.83
MILLBURY	192,700,000	218,422,586	25,722,586	13.35
MILLIS	164,000,000	179,417,700	15,417,700	9.40
MILLVILLE	22,500,000	28,990,675	6,490,675	28.85
MILTON	698,400,000	760,881,019	62,481,019	8.95
MONROE	5,878,000	7,896,159	2,018,159	34.33
MONSON	105,100,000	114,203,414	9,103,414	8.66
MONTAGUE	150,800,000	149,394,327	(1,405,673)	(.93)
MONTEREY	37,030,000	43,780,086	6,750,086	18.23
MONTGOMERY	16,660,000	15,008,059	(1,651,941)	(9.92)
MT. WASHINGTON	18,450,000	11,041,400	(7,408,600)	(40.16)
NAHANT	125,400,000	130,337,230	4,937,230	3.94
NANTUCKET	904,300,000	1,229,142,553	324,842,553	35.92
NATICK	836,700,000	1,017,626,555	180,926,555	21.62

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
NEEDHAM	$ 1,082,000,000	$ 1,273,370,811	$ 191,370,811	17.69
NEW ASHFORD	19,350,000	11,086,881	(8,263,119)	(42.70)
NEW BEDFORD	1,126,000,000	1,134,138,083	8,138,083	.72
NEW BRAINTREE	12,360,000	12,738,580	378,580	3.07
NEW MARLBOROUGH	61,610,000	67,830,097	6,220,097	10.10
NEW SALEM	14,320,000	15,572,849	1,252,849	8.75
NEWBURY	134,800,000	164,792,903	29,992,903	22.25
NEWBURYPORT	364,800,000	409,968,115	45,168,115	12.38
NEWTON	3,263,000,000	3,549,854,982	286,854,982	8.79
NORFOLK	145,500,000	171,681,602	26,181,602	17.99
NORTH ADAMS	187,300,000	201,109,736	13,809,736	7.37
NORTH ANDOVER	614,100,000	734,755,725	120,655,725	19.65
NORTH ATTLEBORO	370,800,000	471,982,459	101,182,459	27.29
NORTH BROOKFIELD	62,040,000	59,109,818	(2,930,182)	(4.72)
NORTH READING	284,800,000	324,147,084	39,347,084	13.82
NORTHAMPTON	454,200,000	536,293,346	82,093,346	18.07
NORTHBOROUGH	280,400,000	317,899,975	37,499,975	13.37
NORTHBRIDGE	180,700,000	187,955,691	7,255,691	4.02
NORTHFIELD	79,620,000	79,294,300	(325,700)	(.41)
NORTON	203,100,000	223,465,837	20,365,837	10.03
NORWELL	307,100,000	318,067,628	10,967,628	3.57
NORWOOD	779,000,000	899,244,670	120,244,670	15.44
OAK BLUFFS	149,300,000	205,432,760	56,132,760	37.60
OAKHAM	24,980,000	24,907,200	(72,800)	(.29)
ORANGE	104,100,000	84,322,283	(19,777,717)	(19.00)

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
ORLEANS	$ 404,400,000	$ 514,593,231	$ 110,193,231	27.25
OTIS	71,700,000	93,513,782	21,813,782	30.42
OXFORD	162,300,000	179,057,715	16,757,715	10.33
PALMER	182,900,000	198,299,160	15,399,160	8.42
PAXTON	84,760,000	98,834,520	14,074,520	16.61
PEABODY	966,300,000	1,131,697,173	165,397,173	17.12
PELHAM	28,740,000	33,601,481	4,861,481	16.91
PEMBROKE	269,600,000	317,195,865	47,595,865	17.65
PEPPERELL	147,100,000	171,922,350	24,822,350	16.87
PERU	13,510,000	14,790,747	1,280,747	9.48
PETERSHAM	25,235,000	29,358,790	4,123,790	16.34
PHILLIPSTON	27,320,000	25,036,389	(2,283,611)	(8.36)
PITTSFIELD	824,000,000	870,164,044	46,164,044	5.60
PLAINFIELD	12,000,000	15,514,950	3,514,950	29.29
PLAINVILLE	144,700,000	148,257,666	3,557,666	2.46
PLYMOUTH	1,219,000,000	1,413,794,048	194,794,048	15.98
PLYMPTON	49,800,000	55,785,020	5,985,020	12.02
PRINCETON	63,540,000	70,570,102	7,030,102	11.06
PROVINCETOWN	190,200,000	226,536,705	36,336,705	19.10
QUINCY	1,687,000,000	1,848,320,423	161,320,423	9.56
RANDOLPH	590,300,000	645,945,826	55,645,826	9.43
RAYNHAM	187,000,000	189,712,568	2,712,568	1.45
READING	618,200,000	657,168,116	38,968,116	6.30
REHOBOTH	171,500,000	197,600,957	26,100,957	15.22
REVERE	589,100,000	923,350,245	334,250,245	56.74

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
RICHMOND	$ 45,620,000	$ 66,994,947	$ 21,374,947	46.85
ROCHESTER	78,160,000	82,351,651	4,191,651	5.36
ROCKLAND	236,800,000	260,443,146	23,643,146	9.98
ROCKPORT	271,200,000	312,096,907	40,896,907	15.08
ROWE	190,800,000	182,273,954	(8,526,046)	(4.47)
ROWLEY	94,000,000	104,606,628	10,606,628	11.28
ROYALSTON	21,740,000	24,928,520	3,188,520	14.67
RUSSELL	32,680,000	39,654,545	6,974,545	21.34
RUTLAND	72,500,000	68,628,220	(3,871,780)	(5.34)
SALEM	856,000,000	1,179,940,423	323,940,423	37.84
SALISBURY	156,300,000	176,619,000	20,319,000	13.00
SANDISFIELD	25,320,000	46,144,959	20,824,959	82.25
SANDWICH	569,700,000	668,972,694	99,272,694	17.43
SAUGUS	600,200,000	837,769,905	237,569,905	39.58
SAVOY	12,150,000	13,145,466	995,466	8.19
SCITUATE	487,200,000	537,426,795	50,226,795	10.31
SEEKONK	335,200,000	332,503,100	(2,696,900)	(.80)
SHARON	353,400,000	411,935,362	58,535,362	16.56
SHEFFIELD	85,170,000	96,356,969	11,186,969	13.13
SHELBURNE	37,070,000	39,084,890	2,014,890	5.44
SHERBORN	192,800,000	197,939,050	5,139,050	2.67
SHIRLEY	58,350,000	85,435,966	27,085,966	46.42
SHREWSBURY	549,700,000	614,723,177	65,023,177	11.83
SHUTESBURY	30,820,000	31,955,176	1,135,176	3.68
SOMERSET	800,000,000	814,499,294	14,499,294	1.81

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
SOMERVILLE	$ 914,200,000	$ 1,210,207,685	$ 296,007,685	32.38
SOUTH HADLEY	211,500,000	304,498,491	92,998,491	43.97
SOUTHAMPTON	73,600,000	89,019,781	15,419,781	20.95
SOUTHBOROUGH	220,500,000	248,408,382	27,908,382	12.66
SOUTHBRIDGE	217,500,000	243,236,157	25,736,157	11.83
SOUTHWICK	133,600,000	141,186,041	7,586,041	5.68
SPENCER	146,600,000	153,955,853	7,355,853	5.02
SPRINGFIELD	1,910,000,000	2,183,994,578	273,994,578	14.35
STERLING	125,500,000	145,708,561	20,208,561	16.10
STOCKBRIDGE	101,700,000	123,944,297	22,244,297	21.87
STONEHAM	502,000,000	595,211,898	93,211,898	18.57
STOUGHTON	528,300,000	589,587,443	61,287,443	11.60
STOW	168,000,000	199,911,235	31,911,235	18.99
STURBRIDGE	149,500,000	187,877,499	38,377,499	25.67
SUDBURY	509,200,000	577,500,662	68,300,662	13.41
SUNDERLAND	59,050,000	54,003,429	(5,046,571)	(8.55)
SUTTON	138,000,000	133,558,151	(4,441,849)	(3.22)
SWAMPSCOTT	419,700,000	535,586,425	115,886,425	27.61
SWANSEA	342,300,000	318,026,928	(24,273,072)	(7.09)
TAUNTON	556,600,000	602,747,551	46,147,551	8.29
TEMPLETON	79,260,000	91,148,718	11,888,718	15.00
TEWKSBURY	475,200,000	593,538,567	118,338,567	24.90
TISBURY	181,700,000	257,282,365	75,582,365	41.60
TOLLAND	30,620,000	30,236,559	(383,441)	(1.25)
TOPSFIELD	196,900,000	238,629,024	41,729,024	21.19
TOWNSEND	145,700,000	158,856,211	13,156,211	9.03

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
TRURO	$ 182,300,000	$ 206,864,410	$ 24,564,410	13.47
TYNGSBOROUGH	118,800,000	159,536,094	40,736,094	34.29
TYRINGHAM	22,850,000	23,415,244	565,244	2.47
UPTON	84,480,000	87,931,210	3,451,210	4.08
UXBRIDGE	145,700,000	152,033,637	6,333,637	4.35
WAKEFIELD	649,100,000	714,214,550	65,114,550	10.03
WALES	19,000,000	22,203,835	3,203,835	16.86
WALPOLE	519,500,000	537,923,417	18,423,417	3.55
WALTHAM	1,464,000,000	1,669,177,893	205,177,893	14.01
WARE	128,300,000	148,216,082	19,916,082	15.52
WAREHAM	417,200,000	451,261,190	34,061,190	8.16
WARREN	49,380,000	62,259,457	12,879,457	26.08
WARWICK	14,510,000	14,904,358	394,358	2.72
WASHINGTON	13,750,000	14,648,665	898,665	6.54
WATERTOWN	858,400,000	1,012,896,720	154,496,720	18.00
WAYLAND	497,200,000	549,674,186	52,474,186	10.55
WEBSTER	245,700,000	259,743,808	14,043,808	5.72
WELLESLEY	1,182,000,000	1,393,003,868	211,003,868	17.85
WELLFLEET	225,100,000	233,153,240	8,053,240	3.58
WENDELL	13,100,000	14,803,000	1,703,000	13.00
WENHAM	96,560,000	147,212,582	50,652,582	52.46
WEST BOYLSTON	161,600,000	154,051,110	(7,548,890)	(4.67)
WEST BRIDGEWATER	139,730,000	156,036,905	16,306,905	11.67
WEST BROOKFIELD	60,870,000	66,374,950	5,504,950	9.04
WEST NEWBURY	79,430,000	89,425,619	9,995,619	12.58
WEST SPRINGFIELD	558,000,000	615,108,613	57,108,613	10.23

CITY/TOWN	FINAL 1982 EQV	FINAL 1984 EQV	DOLLAR INCREASE	% OF INCREASE
WEST STOCKBRIDGE	$ 39,460,000	$ 41,716,237	$ 2,256,237	5.72
WEST TISBURY	136,000,000	156,482,645	20,482,645	15.06
WESTBOROUGH	406,400,000	459,232,000	52,832,000	13.00
WESTFIELD	625,800,000	627,127,495	1,327,495	.21
WESTFORD	326,600,000	390,323,860	63,723,860	19.51
WESTHAMPTON	35,130,000	33,516,725	(1,613,275)	(4.59)
WESTMINSTER	134,200,000	157,780,449	23,580,449	17.57
WESTON	645,300,000	762,897,333	117,597,333	18.22
WESTPORT	320,700,000	364,230,125	43,530,125	13.57
WESTWOOD	578,100,000	640,228,500	62,128,500	10.75
WEYMOUTH	1,016,000,000	1,093,648,438	77,648,438	7.64
WHATELY	32,890,000	40,511,925	7,621,925	23.17
WHITMAN	216,900,000	232,686,850	15,786,850	7.28
WILBRAHAM	289,400,000	347,576,445	58,176,445	20.10
WILLIAMSBURG	38,850,000	49,806,130	10,956,130	28.20
WILLIAMSTOWN	157,800,000	195,788,238	37,988,238	24.07
WILMINGTON	585,400,000	639,657,621	54,257,621	9.27
WINCHENDON	95,960,000	102,016,851	6,056,851	6.31
WINCHESTER	765,700,000	846,105,927	80,405,927	10.50
WINDSOR	18,500,000	20,729,950	2,229,950	12.05
WINTHROP	308,000,000	353,694,792	45,694,792	14.84
WOBURN	949,500,000	1,141,851,185	192,351,185	20.26
WORCESTER	1,814,000,000	2,471,252,642	657,252,642	36.23
WORTHINGTON	28,610,000	33,203,555	4,593,555	16.06
WRENTHAM	149,700,000	172,702,144	23,002,144	15.37
YARMOUTH	958,700,000	1,031,078,037	72,378,037	7.55
	$125,678,557,000	$149,845,517,476	$24,166,960,476	19.23%

EQUALIZED TAX RATES

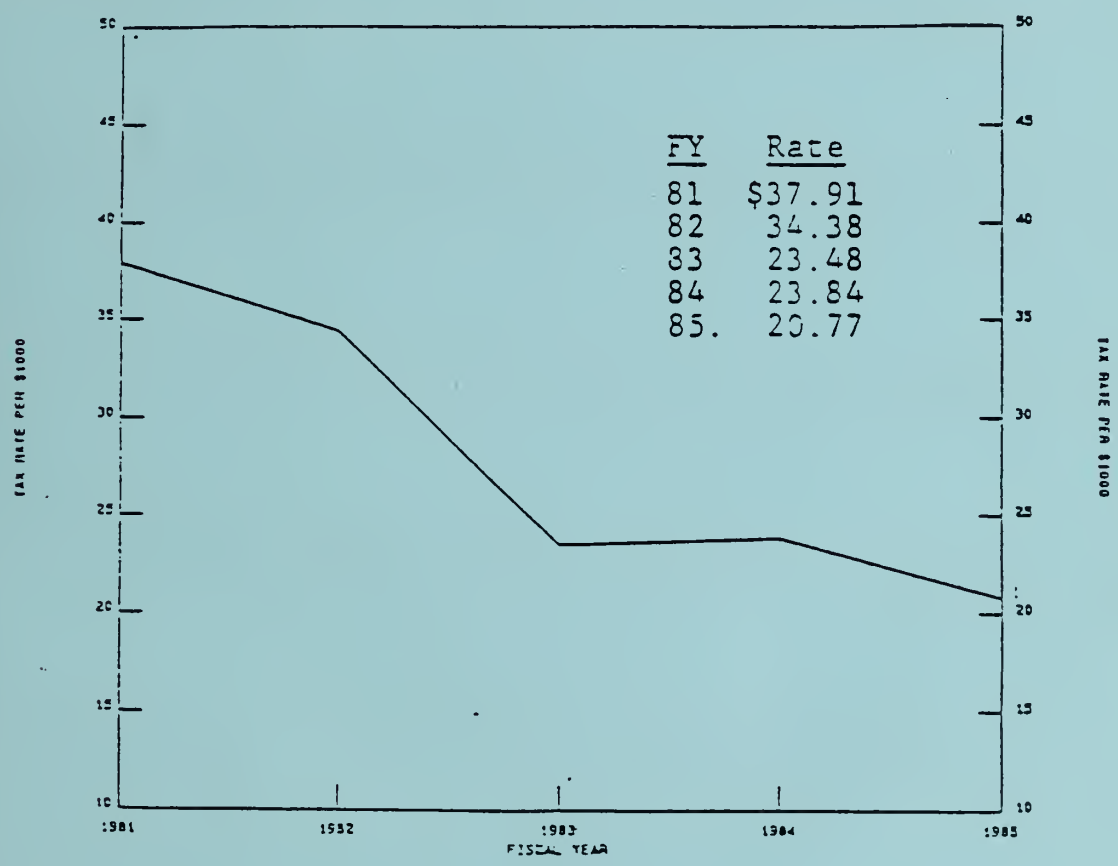
Equalized tax rates are calculated by dividing a community's actual tax levy for a given fiscal year by that community's equalized valuation (EQV) and multiplying by 1000:

$$\text{EQUALIZED TAX RATE} = \frac{\text{ACTUAL TAX LEVY}}{\text{EQV}} \times 1000$$

This calculation gives the tax per $1000 of value.

Calculating equalized tax rates allows us to compare tax rates for years prior to 100% valuation with tax rates since 100%.

Statewide, on average, the equalized tax rate has dropped from $37.91 in FY81 to $20.77 in FY85, a 45.2% decrease.



The following table gives equalized tax rates for each city and town for fiscal years 1981 through 1985.

Note on the calculation: Figures are based on 349 municipalities reporting in FY84 and 279 municipalities reporting in FY85.

EQUALIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
ABINGTON	35.99	27.34	23.04	29.33	24.13	-32.95
ACTON	27.43	28.04	20.96	22.29	21.55	-21.44
ACUSHNET	26.12	25.41	21.68	22.52	19.48	-25.42
ADAMS	27.38	28.07	23.60	24.13		
AGAWAM	31.72	31.88	24.05	24.11		
ALFORD	16.83	12.99	11.84	12.24	10.32	-38.68
AMESBURY	39.53	37.18	23.58	25.38	22.78	-42.37
AMHERST	28.72	28.80	21.23	21.26	19.24	-33.01
ANDOVER	30.09	29.64	19.50	20.74	19.68	-34.60
ARLINGTON	40.28	34.20	23.39	24.02	21.32	-47.07
ASHBURNHAM	32.21	28.31	20.05	21.02	18.10	-43.81
ASHBY	34.42	28.22	25.26	26.85	20.58	-40.21
ASHFIELD	21.06	19.62	15.59	15.97	15.49	-26.45
ASHLAND	34.51	32.63	21.14	21.66	19.84	-42.51
ATHOL	27.47	18.70	12.07	12.30		
ATTLEBORO	37.74	32.07	25.44	26.08	25.27	-33.04
AUBURN	29.72	28.22	21.63	22.17	18.57	-37.52
AVON	29.95	29.91	22.89	23.70	25.47	-14.96
AYER	23.29	23.87	13.96			
BARNSTABLE	17.14	17.55	15.20	16.03	13.14	-23.34
BARRE	22.32	22.47	19.56	20.05	19.03	-14.74
BECKET	20.27	17.10	14.09	14.40	11.15	-44.99
BEDFORD	29.57	29.96	21.86	23.56	19.65	-33.55
BELCHERTOWN	22.75	23.70	18.42	19.16		
BELLINGHAM	30.92	28.19	20.68	21.19	18.47	-40.27
BELMONT	32.20	31.27	21.37	21.95	20.66	-35.84
BERKLEY	22.68	23.22	20.23	20.97	18.24	-19.58
BERLIN	33.78	28.71	18.67	19.13	18.77	-44.43
BERNARDSTON	25.78	24.95	22.72	23.44	19.75	-23.39
BEVERLY	37.46	38.36	22.99	24.34	24.40	-34.86
BILLERICA	39.27	35.58	24.26	25.44		
BLACKSTONE	35.53	30.20	21.77	21.86	21.09	-40.64
BLANDFORD	21.84	18.41	15.18	15.56	17.02	-22.07
BOLTON	22.43	23.00	16.81	18.02	16.30	-27.33
BOSTON	99.00	84.12	47.97	42.67	26.03	-73.71
BOURNE	22.20	21.01	16.53	16.94		
BOXBOROUGH	23.20	23.72	15.15	15.06		
BOXFORD	22.01	22.04	15.24	15.86	16.10	-26.85
BOYLSTON	28.97	29.69	21.36	22.13	19.66	-32.14
BRAINTREE	33.69	27.39	23.11	23.40		
BREWSTER	14.82	15.18	12.29	13.66	12.26	-17.27
BRIDGEWATER	34.95	29.65	22.69	23.25	19.31	-44.75
BRIMFIELD	25.69	24.03	17.88	19.30		
BROCKTON	56.91	48.38	29.36	27.63	25.19	-55.74
BROOKFIELD	38.59	25.13	18.27	18.71	17.52	-54.60
BROOKLINE	47.33	42.07	22.82	23.77		
BUCKLAND	33.50	32.13	25.10	25.88	20.68	-38.27
BURLINGTON	34.45	35.30	22.87	23.45		
CAMBRIDGE	61.94	52.65	33.68	34.50	24.65	-60.20

EQUALIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
C. TOWN	33.35	29.57	20.93	22.03	17.91	-46.30
CARLISLE	27.05	27.70	18.00	19.21	18.70	-30.87
CARVER	31.83	29.80	21.67	22.59	24.12	-24.22
CHARLEMONT	22.21	21.39	15.66	16.18	18.42	-17.06
CHARLTON	20.10	18.59	12.52	12.82	13.72	-31.74
CHATHAM	11.42	11.66	8.95	9.27	7.80	-31.70
CHELMSFORD	31.38	29.21	23.52	24.48	21.00	-33.08
CHELSEA	91.88	77.93	36.23	30.78	25.28	-72.49
CHESHIRE	18.41	15.63	10.73	10.89	10.73	-41.72
CHESTER	21.82	22.35	16.95	17.34		
CHESTERFIELD	25.81	25.11	17.24	17.58	19.00	-26.39
CHICOPEE	38.38	31.22	24.87	27.11		
CHILMARK	3.39	3.47	2.92	3.29		
CLARKSBURG	29.66	17.59	10.23	13.79	10.87	-63.35
CLINTON	40.73	33.32	20.03	20.53	20.26	-50.26
COHASSET	30.41	31.04	22.05	22.98	19.33	-36.44
COLRAIN	23.36	23.94	18.74	19.20	19.94	-14.64
CONCORD	32.24	31.91	22.27	22.45	19.93	-38.18
CONWAY	25.45	25.69	19.84	19.98	21.43	-15.80
CUMMINGTON	24.16	24.09	18.94	19.43	17.92	-25.83
DALTON	33.40	28.96	21.38	21.98	20.27	-39.31
DANVERS	31.63	30.91	23.67	24.59	22.35	-29.34
DARTMOUTH	23.90	24.50	22.69	23.42	16.08	-32.72
DEDHAM	31.26	28.70	22.28	22.64	21.09	-32.53
DEERFIELD	17.31	17.73	14.66	15.03	13.43	-22.41
DENNIS	11.18	11.45	8.91	9.27	7.66	-31.48
DIGHTON	27.58	26.42	23.19	23.79	23.36	-15.30
DOUGLAS	32.27	28.22	21.60	22.58	20.08	-37.78
DOVER	19.59	20.07	15.28	15.75	15.30	-21.90
DRACUT	32.25	33.03	22.33	23.07		
DUDLEY	15.62	16.01	12.88	13.20	12.39	-20.68
DUNSTABLE	20.69	21.20	15.36	15.85	16.22	-21.60
DUXBURY	36.29	36.94	23.03	23.65	22.16	-38.94
EAST BRIDGEWATER	42.15	33.63	23.23	24.09	23.29	-44.74
EAST BROOKFIELD	28.48	27.65	24.05	25.11	22.12	-22.33
EAST LONGMEADOW	29.38	30.07	22.76	23.27	21.98	-25.19
EASTHAM	13.53	12.38	8.63	8.89	8.83	-34.74
EASTHAMPTON	30.63	25.41	19.13	19.78	19.42	-36.60
EASTON	35.68	30.43	23.71	24.62	20.81	-41.68
EDGARTOWN	9.21	9.26	7.41	7.74	6.15	-33.22
EGREMONT	17.43	15.80	11.61	10.98	12.10	-30.58
ERVING	17.85	13.78	9.10	9.23	10.49	-41.23
ESSEX	22.68	22.63	18.85	19.67	15.17	-33.11
EVERETT	33.90	28.79	21.07	21.61		
FAIRHAVEN	32.96	33.72	23.70	24.01	21.09	-36.01
FALL RIVER	50.78	43.06	25.43	25.67	22.32	-56.05
FALMOUTH	19.82	20.37	13.92	14.31	12.89	-35.19
FITCHBURG	50.09	38.57	24.96	25.14	22.84	-54.40
FLORIDA	16.20	16.44	13.77	14.12		
FOXBOROUGH	32.45	30.93	20.26	20.76	21.32	-34.30
FRAMINGHAM	35.34	35.28	23.90	24.79	21.88	-38.09

EQUALIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
FRANKLIN	42.53	36.13	26.30	27.19	23.11	-45.66
FREETOWN	33.04	26.72	21.96	22.27	21.67	-34.41
GARDNER	33.24	30.67	23.76	24.52	24.72	-25.63
GAY HEAD	16.44	11.25	7.46	7.49		
GEORGETOWN	26.40	26.17	20.92	21.54	19.50	-26.14
GILL	26.60	24.27	18.69	16.75	15.78	-40.68
GLOUCESTER	31.41	32.19	23.81	24.87	23.59	-24.90
GOSHEN	20.94	19.82	17.28	17.36		
GOSNOLD	11.98	2.21	0.74	1.28		
GRAFTON	28.95	29.63	22.18	24.40	19.54	-32.50
GRANBY	30.63	28.06	22.64	23.21	19.32	-36.92
GRANVILLE	21.56	19.65	18.31	18.77	14.65	-32.05
GREAT BARRINGTON	31.98	29.58	23.24	23.80	20.58	-35.65
GREENFIELD	42.25	35.91	28.68	25.83	24.31	-42.46
GROTON	21.83	22.29	17.06	18.56	17.50	-19.84
GROVELAND	28.76	24.69	21.28	21.97	20.49	-28.76
HADLEY	14.71	15.07	12.13	12.42	10.94	-25.63
HALIFAX	33.31	26.42	24.10	25.02	22.28	-33.11
HAMILTON	26.67	27.14	20.29	20.93	19.92	-25.31
HAMPDEN	30.40	28.22	21.63	22.89	21.04	-30.79
HANCOCK	12.99	13.22	11.89	12.60	11.18	-13.93
HANOVER	34.91	29.64	22.97	23.67	21.24	-39.16
HANSON	42.31	30.07	22.01	22.80	21.52	-49.14
HARDWICK	32.15	30.26	19.34	20.10		
HARVARD	25.49	26.05	19.92			
HARWICH	18.22	18.27	13.54	14.11	10.93	-40.01
HATFIELD	23.77	24.29	16.62	17.05	14.13	-40.56
HAVERHILL	40.94	36.87	23.84	24.82	22.33	-45.46
HAWLEY	20.35	19.14	14.21	14.56	14.37	-29.39
HEATH	22.16	21.65	21.13	21.34		
HINGHAM	33.44	34.18	22.84	23.50	21.68	-35.17
HINSDALE	24.71	25.31	17.54	17.92	16.04	-35.09
HOLBROOK	44.41	37.75	26.18	25.54	22.89	-48.46
HOLDEN	26.82	27.33	20.47	21.25	19.99	-25.47
HOLLAND	24.03	23.22	16.70	18.52	19.66	-18.36
HOLLISTON	34.62	28.91	21.14	22.78	20.45	-40.93
HOLYOKE	41.34	35.13	22.93	22.55	23.35	-43.52
HOPEDALE	35.25	29.97	24.56	25.75		
HOPKINTON	25.64	26.19	28.04	29.67	17.60	-31.36
HUBBARDSTON	28.39	28.23	20.67	20.58		
HUDSON	41.55	35.31	25.15	26.22		
HULL	59.70	50.73	30.61	31.72	23.91	-59.95
HUNTINGTON	27.57	21.89	18.78	19.90		
IPSWICH	29.25	28.65	20.31	21.04	18.25	-37.61
KINGSTON	31.57	28.34	21.94	21.00	20.93	-33.70
LAKEVILLE	24.99	25.61	17.15	17.57	17.04	-31.81
LANCASTER	27.53	26.95	19.51	19.99	19.04	-30.84
LANESBOROUGH	35.36	29.93	25.94	25.62	23.66	-33.09
LAWRENCE	42.33	35.98	23.42	23.59		
LEE	35.25	29.94	17.33	18.77	21.90	-37.87
LEICESTER	23.71	24.00	18.75	19.96	17.86	-24.67

EQUALIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
LENOX	32.51	26.93	20.07	20.57	19.12	-41.19
LEOMINSTER	34.69	32.67	21.87	22.09		
LEVERETT	26.10	25.42	15.99	16.27	16.24	-37.78
LEXINGTON	27.78	28.47	20.76	21.49	20.54	-26.06
LEYDEN	21.96	22.47	19.02	20.10	19.66	-10.47
LINCOLN	18.24	18.69	15.75	16.73	16.47	-9.70
LITTLETON	27.66	28.23	20.27	21.74		
LONGMEADOW	29.69	30.43	21.19	21.71	21.45	-27.75
LOWELL	40.05	36.40	23.85	28.22	24.53	-38.75
LUDLOW	29.63	27.38	20.92	21.39	23.09	-22.07
LUNENBURG	35.79	29.82	22.30	22.99	20.26	-43.39
LYNN	71.76	59.75	34.73	33.18		
LYNNFIELD	24.83	25.08	18.16	18.95	17.81	-28.27
MALDEN	52.91	44.94	28.62	29.53		
MANCHESTER	24.29	24.86	18.26	18.80	16.50	-32.07
MANSFIELD	29.94	29.20	17.08	18.82	19.69	-34.24
MARBLEHEAD	24.37	24.99	18.26	18.80	15.94	-34.59
MARION	19.58	20.11	15.44	15.92	12.79	-34.68
MARLBOROUGH	35.28	35.01	25.85	27.10		
MARSHFIELD	35.49	35.13	24.52	25.31	21.89	-38.32
MASHPEE	17.93	18.37	11.85	12.26	10.92	-39.10
MATTAPOISETT	26.81	27.47	18.43	18.89		
MAYNARD	40.60	31.28	23.40	24.18	26.32	-35.17
MEDFIELD	34.72	31.12	22.41	23.13	19.94	-42.57
MEDFORD	40.44	34.39	26.00	26.28	23.53	-41.84
MEDWAY	38.17	32.43	20.45	21.10	23.67	-37.99
MELROSE	40.72	34.59	23.45	24.03	22.62	-44.45
MENDON	24.41	24.99	17.95	18.39		
MERRIMAC	35.04	29.74	22.34	23.14	21.74	-37.96
METHUEN	31.30	31.07	22.21	23.23	22.51	-28.08
MIDDLEBOROUGH	31.56	28.23	20.47	22.76	20.76	-34.22
MIDDLEFIELD	16.51	15.48	15.87	13.68	15.54	-5.88
MIDDLETON	29.61	29.31	22.35	22.89	19.79	-33.16
MILFORD	35.63	30.29	22.37	22.93	21.73	-39.01
MILLBURY	38.40	37.76	23.31	23.88	21.70	-43.49
MILLIS	31.49	28.24	20.49	20.99	20.57	-34.68
MILLVILLE	33.75	28.68	18.43	21.52		
MILTON	37.00	36.33	22.78	22.74		
MONROE	24.45	24.90	24.30	26.49	20.72	-15.26
MONSON	31.25	26.47	21.51	21.90	21.16	-32.29
MONTAGUE	30.55	28.23	22.28	22.30	22.66	-25.83
MONTERLEY	13.86	12.35	11.03	11.76		
MONTGOMERY	23.91	23.42	17.57	18.45	21.99	-8.03
MOUNT WASHINGTON	8.42	7.32	3.18	3.29	6.69	-20.55
NAHANT	27.31	26.82	19.86	20.39	20.85	-23.65
NANTUCKET	9.18	9.62	7.11	8.09	6.42	-30.07
NATICK	34.92	31.59	22.25	23.31	20.33	-41.88
NEEDHAM	28.04	28.72	20.62	21.29		
NEW ASHFORD	5.45	4.98	2.24	3.22	5.28	-3.12
NEW BEDFORD	46.89	39.77	24.98	25.06	24.37	-48.03
NEW BRAINTREE	30.15	28.13	25.58	26.09	27.88	-7.53

UNIQUIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
NEW MARLBOROUGH	9.58	9.82	9.11	9.36		
NEW SALEM	20.11	20.46	16.59	17.00	16.14	-19.74
NEWBURY	23.85	23.43	16.75	16.20	13.14	-44.91
NEWBURYPORT	39.59	38.27	23.55	24.93	22.60	-42.91
NEWTON	37.15	37.99	23.04	23.88	22.50	-39.43
NORFOLK	30.35	31.03	21.39	22.64	20.22	-33.38
NORTH ADAMS	32.82	29.80	23.78	24.03	22.86	-30.35
NORTH ANDOVER	24.76	25.09	17.21	17.86	15.52	-37.32
NORTH ATTLEBOROUGH	33.00	29.60	22.26	23.14	19.12	-42.06
NORTH BROOKFIELD	29.22	23.17	16.52	17.06	19.65	-32.75
NORTH READING	30.50	31.15	24.24	25.21	23.76	-22.10
NORTHAMPTON	33.74	28.45	23.55	24.38	21.58	-36.04
NORTHBOROUGH	32.93	32.96	23.76	25.01	23.24	-29.43
NORTHBRIDGE	26.94	27.60	19.69	20.18	19.88	-26.21
NORTHFIELD	24.47	24.69	15.86	16.03	15.81	-35.39
NORTON	41.08	34.91	26.64	26.08	24.68	-39.92
NORWELL	37.17	36.32	22.82	23.85	23.74	-36.13
NORWOOD	29.37	30.09	20.66	20.96		
OAK BLUFFS	19.20	19.68	15.82	16.31	12.64	-34.17
OAKHAM	24.02	23.98	17.37	18.70		
ORANGE	36.69	28.71	15.84	16.20	21.22	-42.16
ORLEANS	12.16	12.46	9.91	10.35	8.61	-29.19
ORIS	11.98	12.27	9.22	9.68	8.31	-30.63
OXFORD	35.98	28.12	21.76	22.29	20.55	-42.88
PALMER	29.02	27.74	20.85	20.02		
PAXTON	22.87	22.32	19.04	19.61	17.78	-22.26
PEABODY	39.41	33.50	24.74	26.09	22.54	-42.81
PELHAM	29.47	29.46	21.08	20.68	18.11	-38.55
PEMBROKE	33.75	27.86	23.44	24.87	19.62	-41.87
PEPPERELL	28.57	28.24	21.99	20.93	18.87	-33.95
PERU	23.19	19.65	20.99	21.46	20.64	-11.00
PETERSHAM	29.68	20.15	19.31	19.79	16.52	-44.34
PHILLIPSTON	13.10	10.77	7.57	7.75	8.43	-35.65
PITTSFIELD	46.51	39.63	26.31	23.45	22.77	-51.04
PLAINFIELD	34.01	27.68	26.22	27.82		
PLAINVILLE	27.66	27.41	19.26	19.72	19.77	-28.52
PLYMOUTH	21.19	21.71	18.18	19.24		
PLYMPTON	28.31	28.12	22.56	23.17	20.81	-26.49
PRINCETON	25.89	26.53	20.55	21.58		
PROVINCETOWN	28.34	26.46	17.85	20.05		
QUINCY	58.30	49.45	28.63	27.22	25.47	-56.31
RANDOLPH	41.05	36.04	24.04	24.99	22.87	-44.29
RAYNHAM	31.86	28.05	20.94	21.54	22.27	-30.10
READING	33.00	34.18	22.86	23.60	22.92	-30.55
REHOBOTH	25.54	25.95	21.36	21.33	19.88	-22.22
REVERE	59.03	49.60	32.88	32.86		
RICHMOND	21.17	21.63	19.03	19.28	12.81	-39.49
ROCHESTER	24.30	24.89	20.11	20.85	20.44	-15.88
ROCKLAND	42.25	38.38	24.20	26.57	25.41	-39.86
ROCKPORT	19.75	20.01	16.14	16.60	14.78	-25.16
ROWE	7.80	7.98	6.15	6.16	6.06	-22.31

EQUALIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
ROWLEY	28.54	23.70	16.44	17.22		
ROYALSTON	17.09	13.96	10.33	11.46		
RUSSELL	23.99	23.14	20.04	20.53	17.04	-28.97
RUTLAND	28.43	26.09	19.55	20.26		
SALEM	41.44	35.23	25.43	26.26	19.87	-52.05
SALISBURY	24.04	22.20	16.36	16.72		
SANDISFIELD	18.00	18.37	17.67	17.17		
SANDWICH	17.31	16.37	12.11	12.91	11.70	-32.41
SAUGUS	34.57	30.33	24.18	25.32	18.60	-46.20
SAVOY	14.68	14.49	14.89	16.39		
SCITUATE	37.03	35.39	24.02	24.73		
SEEKONK	26.45	27.11	21.12	21.91		
SHARON	37.30	31.68	24.59	25.57	10.52	-71.80
SHEFFIELD	18.37	16.91	15.16	15.15	14.26	-22.37
SHELBURNE	32.29	28.03	21.22	21.49	21.08	-34.72
SHERBORN	26.86	27.53	20.13	20.81	21.43	-20.22
SHIRLEY	32.96	27.52	20.14	21.02	14.70	-55.40
SHREWSBURY	25.41	26.04	18.44	19.28	18.32	-27.90
SHUTESBURY	22.13	22.67	17.62	18.30	18.58	-16.04
SOMERSET	24.42	25.03	18.73	19.57	19.42	-20.48
SOMERVILLE	60.82	51.70	31.74	31.74	24.30	-60.05
SOUTH HADLEY	31.31	25.48	24.30	25.00	17.11	-45.35
SOUTHAMPTON	23.12	22.49	20.10	20.60	18.63	-19.42
SOUTHBOROUGH	27.26	25.99	20.69	21.66	20.24	-25.75
SOUTHBRIDGE	26.06	26.40	20.45	20.96	19.44	-25.40
SOUTHWICK	28.09	28.09	22.92	24.83	24.21	-13.81
SPENCER	22.06	22.03	12.60	16.63	16.25	-26.34
SPRINGFIELD	47.77	40.28	26.95	27.71	24.96	-47.75
STERLING	28.48	26.24	21.07	21.99	19.77	-31.07
STOCKBRIDGE	20.95	21.46	16.87	17.28	13.96	-33.37
STONEHAM	36.98	34.75	25.03	25.21		
STOUGHTON	34.55	29.25	22.45	23.06	22.43	-35.08
STOW	25.44	26.07	20.04	20.71	18.52	-27.20
STURBRIDGE	26.16	24.33	19.78	21.37		
SUDBURY	32.54	30.81	24.20	25.00	23.17	-28.80
SUNDERLAND	14.13	14.26	10.42	10.61	12.03	-14.86
SUTTON	21.80	22.33	17.27	19.56		
SWAMPSCOTT	34.60	34.70	23.98	24.72	19.82	-42.72
SWANSEA	27.18	27.59	18.99	19.98	22.21	-18.29
TAUNTON	34.98	29.40	23.40	23.98	22.62	-35.33
TEMPLETON	15.50	12.80	10.75	11.00	10.10	-34.84
TEWKSBURY	34.49	29.86	24.54	25.54	21.73	-37.00
TISBURY	16.91	16.65	12.87	13.99	10.66	-36.96
TOLLAND	5.32	5.38	4.02	4.89	6.34	19.17
TOPSFIELD	22.99	23.49	17.73	17.93	14.63	-36.36
TOWNSEND	31.60	31.25	16.97	17.55		
TRURO	9.03	9.22	6.95	7.13		
TYNGSBOROUGH	26.48	27.12	20.96	24.91	20.07	-24.21
TYRINGHAM	10.94	11.20	8.24	9.79	9.69	-11.43
UPTON	31.75	25.66	18.37	19.37		
UXBRIDGE	31.15	31.77	22.98	23.98		

COMPUTERIZED TAX RATES 1981-1985 & STATEWIDE AVERAGES 3/6/85

MUNICIPALITY	1981	1982	1983	1984*	1985**	% CHANGE 1981 - 1985
WAKEFIELD	37.41	36.16	24.27	25.17		
WALES	34.13	28.93	24.59	25.01	22.33	-34.57
WALPOLE	32.73	33.30	22.07	22.41	22.38	-31.62
WALTHAM	33.63	29.52	22.72	23.71	21.79	-35.21
WARE	31.39	28.45	20.83	21.34		
WAREHAM	30.62	28.86	21.11	21.69	20.07	-34.45
WARREN	33.68	27.86	22.99	24.22	18.74	-44.36
WARWICK	22.20	17.80	18.12	18.29	18.29	-17.61
WASHINGTON	22.07	15.27	11.54	12.52	12.20	-44.72
WATERTOWN	40.16	34.12	23.81	25.33	22.43	-44.15
WAYLAND	30.03	30.78	22.65	23.32		
WEBSTER	30.54	28.49	16.83	16.79	16.62	-45.58
WELLESLEY	26.99	27.03	18.97	19.62		
WELLFLEET	11.31	11.18	8.95	9.37	9.32	-17.60
WENDELL	20.03	17.69	17.53	17.94		
WENHAM	25.09	25.71	22.20	23.02	14.72	-41.33
WEST BOYLSTON	31.45	32.18	18.39	18.72	21.90	-30.37
WEST BRIDGEWATER	35.63	30.27	22.59	23.45	22.07	-38.06
WEST BROOKFIELD	23.54	27.01	17.76	20.25	19.06	-33.23
WEST NEWBURY	31.08	28.76	21.13	21.97	22.34	-28.12
WEST SPRINGFIELD	31.62	29.46	24.05	24.90	23.72	-24.98
WEST STOCKBRIDGE	19.33	19.03	15.58	16.76	15.99	-17.28
WEST TISBURY	6.39	6.54	4.53	5.30	5.32	-16.74
WESTBOROUGH	28.41	29.32	19.82	22.77		
WESTFIELD	35.16	35.50	24.78	25.03	24.94	-29.07
WESTFORD	33.59	34.36	22.72	23.84	20.66	-38.49
WESTHAMPTON	22.62	21.44	15.53	16.31	19.08	-15.65
WESTMINSTER	19.34	19.54	16.58	17.42	15.53	-19.70
WESTON	22.93	23.48	17.10	18.10	16.43	-28.35
WESTPORT	22.20	21.74	17.84	17.36	16.23	-26.89
WESTWOOD	31.41	30.67	21.53	23.02		
WEYMOUTH	40.88	34.17	23.66	24.25	22.99	-43.76
WHATELY	21.04	20.70	18.19	18.25	15.12	-28.14
WHITMAN	41.70	32.32	24.44	25.64	24.81	-40.50
WILBRAHAM	31.38	28.04	21.66	22.53	19.46	-37.99
WILLIAMSBURG	30.28	27.28	22.92	23.31	18.48	-38.97
WILLIAMSTOWN	28.45	28.72	23.85	24.48	19.66	-30.90
WILMINGTON	33.67	29.77	21.05	21.84	21.44	-36.32
WINCHENDON	23.30	28.25	20.63	21.31	19.42	-16.65
WINCHESTER	32.70	33.94	22.99	23.89	21.82	-33.27
WINDSOR	10.53	10.79	10.76	11.93	10.93	3.80
WINTHROP	37.30	29.77	20.17	20.35		
WOBURN	32.55	29.09	21.11	22.41	19.26	-40.83
WORCESTER	59.12	50.23	33.63	33.81	25.88	-56.22
WORTHINGTON	19.07	16.15	14.30	15.16	12.85	-32.62
WRENTHAM	29.78	28.18	22.64	23.14	22.83	-23.34
YARMOUTH	14.12	14.46	10.96	11.32	10.82	-23.37
*STATE AVERAGES:	37.91	34.38	23.48	23.84*	20.77**	

* 349/351 MUNICIPALITIES REPORTING IN 1984

** 279/351 MUNICIPALITIES REPORTING IN 1985

PROPERTY TAX BASE GROWTH

Proposition 2½ allows a city or town with a property tax levy less than the overall tax levy limitation to increase its levy over its prior year's maximum levy limit, subject to certain limitations on the amount of the annual increase.

For example: for fiscal year 1985, a city or town may increase its tax levy over the FY84 maximum limit certified by the Commissioner of Revenue, if the FY84 levy limit is less than 2.5 percent of the full and fair cash value of taxable property in the city or town as of January 1, 1984.

The maximum increase allowed in a community's FY85 levy is (1) 102.5 percent of the community's FY84 maximum levy limit and (2) an additional amount based upon certain increases in assessed valuation between January 1, 1983 and January 1, 1984 that are the result of growth in the tax base, not the revaluation of property. The increase is allowed, provided that the total taxes to be assessed in FY85 do not exceed 2.5 percent of the full and fair cash valuation of all taxable property in the community as of January 1, 1984.

The Commissioner's calculation of a community's maximum levy for a given fiscal year will include increases for tax base growth provided the assessors submit information documenting that growth in accordance with certain guidelines set forth by the Commissioner.

Total levy limitation increases due to tax base growth for FY84 and FY85 are as follows:

FY	# of Communities Reporting Growth	Total Levy Limitation Increases
84	183	$34,983,301
85*	189	57,945,085
	TOTAL	$92,928,386

*Total as of 3/8/85. Not all communities have reported for FY85.

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE FY81 - FY85	% CHANGE FY81 - FY85
ABINGTON	2418758	3070173	3035128	3385650	3922459	1503701	62.17
ACTON	953650	1332290	1517678	1617225	1897197	943547	98.94
ACUSHNET	1290136	1804662	1833979	1856381	2069924	779788	60.44
ADAMS	540154	779503	843862	590197	879867	339713	62.89
AGAWAM	2642735	4209822	5013087	5161574	5975275	3332540	126.10
ALFORD	-7124	4239	5107	17007	11802	18926	265.67
AMESBURY	3429602	3990637	3967133	4119744	4550128	1120526	32.67
AMHERST	1593721	5450763	5597819	5415488	6171540	4577819	287.24
ANDOVER	2226574	3476557	3910795	4023633	4357810	2131236	95.72
ARLINGTON	1377472	2815382	5667857	6236605	7291714	5914242	429.35
ASHBURNHAM	402297	564270	603861	565664	702377	300080	74.59
ASHBY	119613	180405	211385	95260	142721	23108	19.32
ASHFIELD	86519	130740	157271	175795	204101	117582	135.90
ASHLAND	842685	1069771	1268755	1487465	1599073	756388	89.76
ATHOL	444859	1178469	1272804	1071196	1379489	934630	210.10
ATTLEBORO	6020663	7265330	7672500	8529201	9687569	3666906	60.91
AUBURN	2002782	2487192	2406458	2635515	2985206	982424	49.05
AVON	648211	720706	759895	846684	967910	319699	49.32
AYER	2233283	2731123	2748867	2800082	3118729	885446	39.65
BARNSTABLE	1952272	2643390	2585877	3233474	3205913	1253641	64.21
BARRE	608331	785066	849573	678043	809667	201336	33.10
BECKET	31777	45131	58970	103121	112192	80415	253.06
BEDFORD	968187	1113588	1151593	1515957	1623599	655412	67.69
BELCHERTOWN	1122620	1682590	1831882	1938900	2716366	1593746	141.97
BELLINGHAM	4092487	4476611	4207231	4353922	4839983	747596	18.27
BELMONT	-223918	242600	486505	862413	1310851	1534769	685.42
BERKLEY	427224	548370	596651	655084	725941	298717	69.92
BERLIN	212591	309238	342068	305730	358941	146350	68.84
BERNARDSTON	120500	205771	220407	262464	309549	189049	156.89
BEVERLY	3402139	4974640	5294689	5660771	6489811	3087672	90.76
BILLERICA	6803381	8220315	8611234	9096561	9972156	3168775	46.58
BLACKSTONE	884509	1369476	1389692	446393	623566	-260943	-29.50
BLANDFORD	50620	80090	93364	50660	71888	21268	42.02
BOLTON	164491	234956	246805	249991	280843	116352	70.73
BOSTON	151551143	182777972	245951555	269504217	304338404	152787261	100.82
BOURNE	1544000	1969329	1930366	2179283	2369570	825570	53.47
BOXBOROUGH	128882	199887	237854	252680	279453	150571	116.83
BOYLSTON	232229	399688	425302	514497	553695	321466	138.43
BRAINTREE	177196	329878	329252	307207	391230	214034	120.79
BREWSTER	2380082	2911215	4409245	5149906	6025191	3645109	153.15
BRIDGEWATER	374293	494199	500162	518436	535180	160887	42.98
BRIMFIELD	1977540	3378644	3633573	3619802	4098472	2120932	107.25
BROCKTON	267310	345421	369042	358101	425381	158071	59.13
BROOKFIELD	21651587	29170233	32709804	36404676	40036757	18385170	84.91
BROOKLINE	300430	519950	578303	581275	679078	378598	126.00
BUCKLAND	-401945	674551	2933184	2627995	3633936	4035881	1004.09
BURLINGTON	45364	152340	149667	110330	164492	119128	262.60
CAMBRIDGE	2322591	2783673	4210918	4376176	4780092	2457501	105.81
	5851019	7537962	18018405	21755630	26256012	20404993	348.74

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE FY81 - FY85	% CHANGE FY81 - FY85
CANTON	1515088	1897197	2477927	2633932	2886188	1371100	90.50
CARLISLE	333867	379560	434301	450745	482120	148253	44.40
CARVER	678941	1140632	1325411	1343864	1571053	892112	131.40
CHARLEMONT	22370	60139	64081	65648	86853	64483	288.26
CHARLTON	186745	508366	538259	110711	259259	72514	38.83
CHATHAM	69389	219645	160305	206254	218664	149275	215.13
CHELMSFORD	5789143	6831082	6939749	6778384	7488089	1698946	29.35
CHELSEA	5149299	7690376	9182658	10394760	11787656	6638357	128.92
CHESHIRE	132167	211894	221381	97430	156095	23928	18.10
CHESTER	101391	124511	127102	100952	124371	22980	22.66
CHESTERFIELD	81655	115763	137291	121977	131174	49519	60.64
CHICOPEE	13042869	14885708	15465692	16739127	18574594	5531725	42.41
CHILMARK	-77854	-113403	-110717	-90043	-86585	-8731	-11.21
CLARKSBURG	439944	549468	574852	567895	624904	184960	42.04
CLINTON	2947430	3763015	3989257	4235232	4622941	1675451	56.84
COHASSET	796286	919297	992654	1100609	1201478	405192	50.89
COLRAIN	57832	121435	139098	97295	130520	72688	125.69
CONCORD	1138930	1440761	1812157	2111197	2180064	1041134	91.41
CONWAY	100682	151756	166545	162402	182279	81597	81.04
CUMMINGTON	47794	64598	65768	82588	81913	34119	71.39
DALTON	103690	356053	398233	596605	744672	640982	618.17
DANVERS	1803751	2522021	2638713	3032714	3860785	2057034	114.04
DARTMOUTH	2401173	3240405	3426214	3951180	4618949	2217796	92.36
DEDHAM	1697714	2170610	2679271	3005074	3553373	1855659	109.30
DEERFIELD	137293	334185	337117	361011	454157	316864	230.79
DENNIS	-284409	-30054	-89277	-14391	45892	330301	116.14
DIGHTON	466626	607455	689009	632775	788776	322150	69.04
DOUGLAS	634009	783741	792945	845379	928721	294712	46.48
DOVER	79185	109798	154726	165440	154159	74974	94.68
DRACUT	4221193	5042696	5271320	5561636	6068407	1847214	43.76
DUDLEY	235204	577253	610377	243020	471854	236650	100.61
DUNSTABLE	40226	83567	87549	126000	154445	114219	283.94
DUXBURY	1694108	2054029	2226264	2321223	2489335	795227	46.94
EAST BRIDGEWATER	1873895	2428483	2503048	2674743	2997259	1123364	59.95
EAST BROOKFIELD	232799	298250	333447	332307	398426	165627	71.15
EAST LONGMEADOW	1483522	1764371	1873173	2111243	2381076	897554	60.50
EASTHAM	-26250	20728	33608	31326	64891	91841	340.78
EASTHAMPTON	2432061	3630480	3904005	4267692	4773187	2335126	95.78
EASTON	2087575	3003473	3362754	3560443	3987660	1902085	91.11
EDGARTOWN	182790	160884	146508	167093	186876	4086	2.24
EGREMONT	-22760	4701	15574	50478	56322	79082	347.46
ERVING	111204	180917	249403	157964	161670	50466	45.38
ESSEX	260426	327566	365750	407268	464191	203765	78.24
EVERETT	-774007	-427362	2023953	3231424	3800396	4574403	591.00
FAIRHAVEN	2587002	2978957	3110760	3245722	3721858	1134856	43.87
FALL RIVER	30667274	35354204	38290971	39982012	44374710	13707436	44.70
FALMOUTH	2019322	2566204	2580549	2887429	3141985	1122663	55.60
FITCHBURG	7609604	9506741	10815763	11331248	12857355	5247751	68.96
FLORIDA	75943	129346	116937	97042	84055	8107	10.67
FOXBOROUGH	2477436	2959019	3124956	3273372	3617224	1139788	46.01
FRAMINGHAM	6033545	7835732	8175544	8071746	9896001	3862456	64.02

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE FY81 - FY85	% CHANGE FY81 - FY85
FRANKLIN	3722937	4389246	4489736	4728941	5176441	1453452	39.04
FREETOWN	451700	658571	785268	647328	831646	379946	84.11
GARDNER	4037239	4683532	4765686	5005037	5571007	1533768	37.99
GAY HEAD	-8073	1600	6002	3271	754	8827	109.34
GEORGETOWN	1287269	1288394	1271187	1359736	1539079	251810	19.56
GILL	69778	95376	65839	32332	55184	-14594	-20.91
GLOUCESTER	3994509	4534723	4594215	5035373	5633883	1639374	41.04
GOSHEN	55993	63469	67901	68967	65228	9235	16.49
GOSNOLD	3311	-58	-2076	-4642	-8311	-11622	-351.01
GRAFTON	1915004	2422170	2474408	2432465	2749018	834014	43.55
GRANBY	1162107	1402161	1436120	1515470	1722616	560509	48.23
GRANVILLE	140110	187679	207849	229813	251830	111720	79.74
GREAT BARRINGTON	165848	326184	380131	596811	786379	620531	374.16
GREENFIELD	2538821	3065407	4086009	5016687	5597175	3058354	120.46
GROTON	86278	198036	269967	424425	500405	414127	479.99
GROVELAND	531751	675993	738013	687586	839405	307654	57.86
HADLEY	599186	559019	565139	528941	576263	-22923	-3.83
HALIFAX	541515	762988	883036	906549	1073630	532115	98.26
HAMILTON	-113815	92327	110530	274592	365532	479347	421.16
HAMPDEN	634276	860319	896073	945521	1035660	401384	63.28
HANCOCK	83391	98137	94648	123654	116373	32982	39.55
HANOVER	1816583	2140163	2615113	2916025	3210697	1394114	76.74
HANSON	1257814	1707858	2044498	1937905	2191219	933405	74.21
HARDWICK	331857	533592	540352	464650	533900	202043	60.88
HARVARD	335284	2244799	1974162	2014508	2209427	1874143	558.97
HARWICH	511445	768702	740305	854318	882253	370808	72.50
HATFIELD	437268	511773	531679	572829	630737	193469	44.24
HAVERHILL	8927631	12615043	13438844	13920570	15507842	6580211	73.71
HAWLEY	75275	83330	90034	84520	84470	9195	12.22
HEATH	51250	74939	75832	86289	86370	35120	68.53
HINGHAM	1945497	2361038	2366236	2533578	2564715	619216	31.83
HINSDALE	74158	126422	118335	170778	204668	130510	175.99
HOLBROOK	1516257	1991530	2655437	2900998	3276849	1760592	116.11
HOLDEN	1073119	1478254	1538936	1634630	1915620	842501	78.51
HOLLAND	144854	193969	208786	206098	229539	84685	58.46
HOLLISTON	2204358	2516106	2885017	3127984	3428644	1224286	55.54
HOLYOKE	14104734	16629350	17437065	18972756	20532507	6427773	45.57
HOPEDALE	527119	655902	714584	749475	868011	340892	64.67
HOPKINTON	692731	940813	1037453	1242594	1412521	719790	103.91
HUBBARDSTON	227942	315079	332493	282485	328328	100386	44.04
HUDSON	2698737	3454127	4185426	4503286	5009932	2311195	85.64
HULL	2109031	2426843	3419683	3615714	3894347	1785316	84.65
HUNTINGTON	87896	128825	129971	73526	141333	53437	60.80
IPSWICH	1738635	2051403	2058345	2185481	2439227	700572	40.29
KINGSTON	573764	788458	862100	748404	932092	358326	61.91
LAKEVILLE	390895	607039	633451	518570	659995	269100	68.84
LANCASTER	825924	1245109	1145378	1132430	1321797	495873	60.04
LANESBOROUGH	312383	459191	489350	446632	516541	204158	65.36
LAWRENCE	17102915	21064438	22277747	22898249	30267196	13164281	76.97
LEE	776852	1008953	1122875	1141496	1294487	517635	66.63
LEICESTER	2415167	2836366	2906638	2860790	3298519	883370	36.58

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE. FY81 - FY85	% CHANGE FY81 - FY85
LENOX	485789	734452	870352	990111	1150562	664773	136.84
LEOMINSTER	6283208	7263817	7666885	8168254	9150505	2867297	45.63
LEVERETT	110938	180334	184961	150242	177120	66182	59.66
LEXINGTON	2338766	1821692	2306176	2813900	3013804	675038	28.86
LEYDEN	38653	51410	60732	70296	80065	41412	107.14
LINCOLN	459797	571252	598881	789636	879128	419331	91.20
LITTLETON	708300	889969	904068	986005	1115369	406569	57.36
LONGMEADOW	1915569	2160972	2434342	2482626	2769797	854228	44.59
LOWELL	24130407	29457313	30834675	33316538	37215179	13084772	54.23
LUDLOW	2757776	3350444	3561267	3858747	4385843	1628067	59.04
LUNENBURG	1399137	1712430	1825667	1905116	2100860	701723	50.15
LYNN	19775821	22648579	26616785	31017945	33835161	14059340	71.09
LYNNFIELD	943148	1242920	1383959	1572333	1603380	660212	70.00
MALDEN	7420552	10090501	12901310	13896097	15811734	8391182	113.08
MANCHESTER	266423	380592	376128	450940	485153	218730	82.10
MANSFIELD	1717734	2079922	2221759	2263503	2497682	779948	45.41
MARBLEHEAD	479009	940916	876911	1293086	1519648	1040639	217.25
MARION	236377	214868	243936	292218	315087	78710	33.30
MARLBOROUGH	4830538	5782742	6140934	6569063	7336631	2506093	51.88
MARSHFIELD	2805179	3527210	3970364	4314669	4670885	1865706	66.51
MASHPEE	286966	379868	384947	428280	433203	146237	50.96
MATTAPOISETT	277216	406087	425478	395865	475273	198063	71.45
MAYNARD	1102822	1397307	1920313	2067870	2286586	1183764	107.34
MEDFIELD	1533162	1815319	2187395	2290843	2507771	974609	63.57
MEDFORD	4348150	4637587	7671177	8934104	10550719	6202569	142.65
MEDWAY	1741558	2048892	2296125	2325200	2508551	766993	44.04
MELROSE	3021401	3996240	5517040	5693821	6575236	3553835	114.31
MENDON	29920	138163	146187	56761	109880	79910	266.63
MERRIMAC	625510	805390	868419	832413	981560	356050	56.92
METHUEN	5563049	7018327	7103704	6517094	7580790	2017741	36.27
MIDDLEBOROUGH	2631106	3754519	4159671	4232275	4839138	2208032	83.92
MIDDLEFIELD	37962	46152	42005	45662	50393	12431	32.75
MIDDLETON	175338	258052	342346	449060	499885	324547	185.10
MILFORD	5127103	5677711	6364364	6720512	7455872	2328769	45.42
MILLBURY	2968071	3431111	3524890	3566336	3897117	929046	31.30
MILLIS	959211	1134295	1265880	1370718	1538356	579145	60.38
MILLVILLE	244861	363661	353110	109972	166731	-78130	-31.91
MILTON	-162051	498148	850672	1061468	1425565	1587616	979.70
MONROE	58726	50845	62309	59369	53832	-4894	-8.33
MONSON	1328687	1667099	1895252	1860786	2112630	783943	58.98
MONTAGUE	660080	499534	445850	152675	352362	-307718	-46.62
MONTEREY	57992	66760	71914	103053	101623	43631	75.24
MONTGOMERY	21515	40552	35185	18009	25533	4018	18.68
MOUNT WASHINGTON	61743	58449	71098	64621	61752	9	0.01
NAHANT	74305	148180	134484	187009	233960	157655	206.61
NANTUCKET	706349	652953	622784	687155	705806	-543	-0.08
NATICK	2533061	3349692	4323973	4548051	5273079	2740018	108.17
NEEDHAM	830207	1178080	1640876	1982614	2390386	1560179	187.93
NEW ASHFORD	18171	20760	24799	20029	21924	3753	20.65
NEW BEDFORD	27622583	35229556	37418937	38769299	42729226	15106643	54.69
NEW BRAINTREE	131941	170365	174134	176274	195923	63982	48.49

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE FY81 - FY85	% CHANGE FY81 - FY85
NEW MARLBOROUGH	33684	39702	57457	91289	88135	54451	161.65
NEW SALEM	46748	65357	72927	37263	51890	5142	11.00
NEWBURY	397474	474433	481484	509312	578978	181504	45.66
NEWBURYPORT	2305944	2946588	2989327	3154696	3629956	1324012	57.42
NEWTON	2243526	3585565	3545998	3738789	4871472	2627946	117.13
NORFOLK	667013	876140	960974	903179	983932	316919	47.51
NORTH ADAMS	5239249	5961762	6080593	6333405	6952424	1713175	32.70
NORTH ANDOVER	1510347	2233751	2361434	2562775	2914499	1404152	92.97
NORTH ATTLEBOROUGH	2685338	3811181	4260870	4701337	5159135	2473797	92.12
NORTH BROOKFIELD	1111420	1344570	1515187	1588498	1713924	602504	54.21
NORTH READING	1579372	1871459	2104402	2363064	2599781	1019909	64.56
NORTHAMPTON	4646273	6059787	6391622	7026527	7978368	3332095	71.72
NORTHBOROUGH	1034704	1394187	1437144	1505187	1718328	683624	66.07
NORTHBRIDGE	2490472	3289836	3415417	3574315	3942771	1452299	58.31
NORTHFIELD	124125	206901	215860	231491	244612	120487	97.07
NORTON	2236484	3233313	3842359	4042461	4406603	2170119	97.03
NORWELL	1834886	2111458	2095671	2151177	2170041	285155	15.13
NORWOOD	2463922	3123334	3383735	3799911	4463577	1999655	81.16
OAK BLUFFS	-8642	63767	64557	88433	113807	122449	1416.91
OAKHAM	148283	192851	199082	166794	170632	22349	15.07
ORANGE	1159185	1751719	1774339	1542909	1798559	639374	55.16
ORLEANS	-144816	-27994	-40771	5583	19169	163985	113.24
ORTS	165871	167646	166285	169808	147369	-18502	-11.15
OXFORD	3038964	3825126	3946960	4078628	4495901	1456937	47.94
PALMER	1454705	2310761	2426622	2599960	2919278	1464573	100.68
PAXTON	292788	397661	406578	446388	524288	231500	79.07
PEABODY	5240797	6923098	9191729	10366179	11742369	6481572	123.21
PELHAM	84005	136255	142197	112128	129227	45222	53.83
PEMBROKE	1570395	1818815	2274999	1920054	2246030	675635	43.03
PEPPERELL	177488	466438	558442	152501	277401	99913	56.29
PERU	46508	57055	80817	109863	112923	66415	142.80
PETERSHAM	117753	141635	196580	163977	171864	54111	45.95
PHILLIPSTON	64540	73835	81712	56305	67250	2710	4.20
PITTSFIELD	8333644	10610366	13897594	16431265	18073898	9740234	116.88
PLAINFIELD	70470	87470	94494	96716	110868	40398	57.33
PLAINVILLE	396602	578963	629417	628570	732608	335806	84.63
PLYMOUTH	2972881	3580323	3795690	3630102	4080216	1107335	37.25
PLYMPTON	132750	187642	206984	190785	236050	103260	77.76
PRINCETON	292952	386489	404009	422891	433762	140810	48.07
PROVINCETOWN	124600	210424	210644	283954	305979	181379	145.57
QUINCY	6201075	9906482	17763490	21210394	23351505	17150410	276.57
RANDOLPH	5501891	5111447	6282038	6698941	7456401	1954510	35.52
RAYNHAM	1018462	1399525	1605238	1619758	1874322	855860	84.04
READING	2223677	2799307	3669389	3341047	3845907	1622230	72.95
REHOBOTH	854885	1063957	1113698	1062308	1251699	396814	46.42
REVERE	6079504	7995099	9799865	12515316	14073744	7994240	132.59
RICHMOND	147871	202266	212912	240574	265046	117175	79.24
ROCHESTER	211095	343388	383643	348749	404657	193562	91.60
ROCKLAND	3614826	4218943	5247167	5405944	5882887	2266061	62.65
ROCKPORT	156760	301387	315630	452234	470728	311968	196.50
ROWE	-183868	-114677	-110529	-117503	-119734	64134	34.88

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE. FY81 - FY85	% CHANGE FY81 - FY85
ROWLEY	250611	403100	424912	466506	545196	294585	117.55
ROYALSTON	88128	120131	134899	104783	114476	26348	29.90
RUSSELL	41637	53381	49849	12659	45952	4315	10.36
RUTLAND	573315	850406	955271	1015454	1136769	563454	98.28
SALEM	4026531	5299581	7332167	7913106	9064031	5037500	125.11
SALISBURY	421607	739885	625860	859200	929750	508143	120.53
SANDISFIELD	123014	137569	151142	173531	169727	46713	37.97
SANDWICH	1427295	1593316	1589559	1691069	1645919	218624	15.32
SAUGUS	1502357	2404886	2972513	3323439	3986083	2483726	165.32
SAVOY	132127	157709	176656	189742	199481	67354	50.98
SCITUATE	2425502	2875491	3136432	3464121	3797370	1371868	56.56
SEEKONK	1230551	1442100	1516752	1751375	2034379	803828	65.32
SHARON	1747439	2180229	2727526	2765629	3118464	1371025	78.46
SHEFFIELD	13882	61218	70854	164926	196652	182770	1316.60
SHELBURNE	58935	150040	161159	121797	171800	112865	191.51
SHERBORN	190681	182792	287975	314398	339747	149066	78.18
SHIRLEY	1030684	1605575	1720221	1827990	2061298	1030614	99.99
SHREWSBURY	2299471	3118113	3132312	3353965	3782052	1482581	64.47
SHUTESBURY	77746	128327	141938	122404	149267	71521	91.99
SOMERSET	1081328	1484868	1524060	1633096	1788320	706992	65.38
SOMERVILLE	12867958	14753079	18409861	22926706	30508885	17640927	137.09
SOUTH HADLEY	2007268	2849970	3042729	3517109	4145299	2138031	106.51
SOUTHAMPTON	277733	461110	481526	519688	628277	350544	126.22
SOUTHBOROUGH	429015	566996	673058	751267	816136	387121	90.23
SOUTHBRIDGE	4130324	4573334	4688403	4885432	5540331	1410007	34.14
SOUTHWICK	1206022	1455171	1513788	1719404	1968042	762020	63.18
SPENCER	2120364	2943325	2976034	2937708	3415951	1295587	61.10
SPRINGFIELD	49608862	56604130	62234546	68433768	78631311	29022449	58.50
STERLING	630327	806670	858094	815490	915712	285315	45.26
STOCKBRIDGE	-40870	-36359	-27249	25814	34567	75437	184.58
STOneHAM	936094	1860374	2636076	3046041	3583201	2647107	282.78
STOUGHTON	3150558	4143873	4454300	4849503	5582963	2432404	77.21
STOW	381670	501266	538751	602139	673883	292213	76.56
STURBRIDGE	685690	940544	936611	938874	1149162	463472	67.59
SUDBURY	1244068	1470407	1998754	2300273	2436082	1192014	95.82
SUNDERLAND	105279	235484	262506	282421	343951	238672	226.70
SUTTON	908016	1135019	1187044	1217725	1393328	485312	53.45
SWAMPSCOTT	771346	1118898	1116840	1426251	1676989	905643	117.41
SWANSEA	2098240	2690126	2807395	2886158	3348607	1250367	59.59
TAUNTON	11116513	13011438	14033983	14689234	16545213	5428700	48.83
TEMPLETON	292621	616156	657615	649805	832508	539887	184.50
TEWKSBURY	4089583	5289787	5631591	6147571	6806394	2716811	66.43
TISBURY	7976	76589	72184	114633	132617	124641	1562.70
TOLLAND	94677	82710	92970	96545	86447	-8230	-8.69
TOPSFIELD	351696	430478	491265	633634	709113	357417	101.63
TOWNSEND	224122	590821	711934	283764	417367	193245	86.22
TRURO	17119	41190	24002	37614	45219	28100	164.15
TYNGSBOROUGH	854376	1102960	1166653	1237567	1385736	531360	62.19
TYRINGHAM	19352	24860	42262	44471	36152	16800	86.81
UPTON	145697	252938	304000	241017	336279	190582	130.81
UXBRIDGE	1493452	1710662	1710993	1744206	2013524	520072	34.82

NET STATE AID - FY81 - FY85

MUNICIPALITY	FY 81 NET STATE AID	FY 82 NET STATE AID	FY 83 NET STATE AID	FY 84 NET STATE AID	FY 85 NET STATE AID	ACTUAL CHANGE FY81 - FY85	% CHANGE FY81 - FY85
WAKEFIELD	2342267	3002190	3111165	2776500	3356393	1014126	43.30
WALES	180756	240383	264956	281397	310967	130211	72.04
WALPOLE	2443002	2904804	3100441	3491026	3847012	1404010	57.47
WALTHAM	2760498	4059854	5758714	6715519	8133853	5373355	194.65
WARE	1710003	2477316	2513656	2652081	2955101	1245093	72.81
WAREHAM	1643801	2424146	2439626	2869612	3131508	1487707	90.50
WARREN	571443	807063	835013	831032	943054	371611	65.03
WARWICK	139618	142081	177670	191318	197496	57878	41.45
WASHINGTON	88956	137973	158763	148776	151463	62507	70.27
WATERTOWN	769254	1148030	4336979	4796353	5630397	4861143	631.93
WAYLAND	1822000	2054638	2079643	2266306	2369414	547414	30.04
WEBSTER	3379837	3922937	4040159	4134435	4685547	1305710	38.63
WELLESLEY	1436967	2038753	2290227	2483834	2813599	1376632	95.80
WELLFLEET	-75600	5504	-9991	1087	13342	88942	117.65
WENDELL	136324	160209	167192	145979	159623	23299	17.09
WENHAM	-88011	50540	119727	243814	315743	403754	458.75
WEST BOYLSTON	719994	910028	960970	1008056	1129693	409699	56.90
WEST BRIDGEWATER	1007812	1190763	1298238	1384437	1576539	568727	56.43
WEST BROOKFIELD	249465	402684	415327	361336	430167	180702	72.44
WEST NEWBURY	332834	415161	419235	386304	442025	109191	32.81
WEST SPRINGFIELD	1761551	2251757	2653523	3206038	3971165	2209614	125.44
WEST STOCKBRIDGE	13469	30435	106541	77673	96751	83282	618.32
WEST TISBURY	513690	450034	453061	353594	351967	-161723	-31.48
WESTBOROUGH	1320918	1652707	1761040	1849972	2121370	800452	60.60
WESTFIELD	4521304	7373611	8465534	9119200	10263657	5742353	127.01
WESTFORD	2255076	2726275	2947279	3086566	3403081	1148005	50.91
WESTHAMPTON	44687	83968	82572	69629	87398	42711	95.58
WESTMINSTER	296825	472645	512489	502131	618245	321420	108.29
WESTON	892668	988608	1246237	1390480	1415189	522521	58.53
WESTPORT	1986847	2263926	2362465	2552600	2727469	740622	37.28
WESTWOOD	1046754	970478	1325034	1507664	1499270	452516	43.23
WEYMOUTH	7461149	9403845	11551379	12449503	14036977	6575828	88.13
WHATELY	56693	101710	98293	112591	148025	91327	161.08
WHITMAN	2029540	2690213	3063758	2936817	3411839	1382299	68.11
WILBRAHAM	1240352	1508035	1599342	1738971	1981316	740964	59.74
WILLIAMSBURG	192001	268642	299948	285642	359762	167761	87.38
WILLIAMSTOWN	429630	734552	790032	723827	961802	532172	123.87
WILMINGTON	2138504	2427410	3055432	3319752	3536648	1398144	65.38
WINCHENDON	2389420	2775531	2845943	2877384	2919084	529664	22.17
WINCHESTER	1337936	1339799	2085127	2111985	2371358	1033422	77.24
WINDSOR	88432	96750	113633	131088	130106	41674	47.13
WINTHROP	2744121	3701996	3963777	4360758	5097927	2353806	85.78
WOBURN	3377222	4089816	4792208	5216621	6140835	2763563	81.83
WORCESTER	41451326	48607627	58376525	65161942	73447690	31996364	77.19
WORTHINGTON	27808	53093	59432	14687	34804	6996	25.16
WRENTHAM	739101	1030021	1132532	1073332	1239858	450757	57.12
YARMOUTH	-75740	218749	175718	246755	380350	456090	602.18
STATE TOTAL	881474373	1105648608	1291538064	1410283843	1601447436	719973063	81.68

BOND RATINGS

Bond ratings are used as indicators of relative credit quality by those involved in underwriting, trading, selling, and purchasing municipal bonds. Because of the relationship between credit quality and interest cost, the ratings significantly affect the cost of borrowing for cities and towns in Massachusetts.

The objective of assigning a bond rating is to provide a relative measure of a community's willingness and capacity to pay the interest and principal on its debt (debt service) in a timely fashion. Financial statements prepared in accordance with Generally Accepted Accounting Principles (GAAP) are essential to a good rating and disclose the following as factors in a rating:

1. The magnitude of current debt outstanding
2. Future potential losses
3. Liabilities, including pension liabilities
4. Uncollected property taxes
5. Results and comparisons of annual operations
6. Surplus funds

The table on the following pages shows the bond ratings assigned by Moody's to Massachusetts cities and towns for 1981 and 1984. A description of Moody's ratings is provided below.

Key to Moody's Municipal Ratings

Aaa

Bonds which are rated Aaa are judged to be of the best quality. They carry the smallest degree of investment risk and are generally referred to as "gilt edge." Interest payments are protected by a large or by an exceptionally stable margin and principal is secure. While the various protective elements are likely to change, such changes as can be visualized are most unlikely to impair the fundamentally strong position of such issues.

Aa

Bonds which are rated Aa are judged to be of high quality by all standards. Together with the Aaa group they comprise what are generally known as high grade bonds. They are rated lower than the best bonds because margins of protection may not be as large as in Aaa securities or fluctuation of protective elements may be of greater amplitude or there may be other elements present which make the long-term risks appear somewhat larger than in Aaa securities.

A

Bonds which are rated A possess many favorable investment attributes and are to be considered as upper medium grade obligations. Factors giving security to principal and interest are considered adequate, but elements may be present which suggest a susceptibility to impairment sometime in the future.

Baa

Bonds which are rated Baa are considered as medium grade obligations, i.e., they are neither highly protected nor poorly secured. Interest payments and principal security appear adequate for the present but certain protective elements may be lacking or may be characteristically unreliable over any great length of time. Such bonds lack outstanding investment characteristics and in fact have speculative characteristics as well.

Ba

Bonds which are rated Ba are judged to have speculative elements; their future cannot be considered as well assured. Often the protection of interest and principal payments may be very moderate, and thereby not well safeguarded during both good and bad times over the future. Uncertainty of position characterizes bonds in this class.

B

Bonds which are rated B generally lack characteristics of the desirable investment. Assurance of interest and principal payments or of maintenance of other terms of the contract over any long period of time may be small.

Caa

Bonds which are rated Caa are of poor standing. Such issues may be in default or there may be present elements of danger with respect to principal or interest.

Ca

Bonds which are rated Ca represent obligations which are speculative to a high degree. Such issues are often in default or have other marked shortcomings.

C

Bonds which are rated C are the lowest rated class of bonds, and issues so rated can be regarded as having extremely poor prospects of ever attaining any real investment standing.

Con. (—)

Bonds for which the security depends upon the completion of some act or the fulfillment of some condition are rated conditionally. These are bonds secured by: (a) earnings of projects under construction, (b) earnings of projects unseasoned in operation experience, (c) rentals which begin when facilities are completed, (d) payments to which some other limiting condition attaches. Parenthetical rating denotes probable credit stature upon completion of construction or elimination of basis of condition.

Note: Those bonds in the Aa, A, Baa, Ba and B groups which Moody's believes possess the strongest investment attributes are designated by the symbols Aa 1, A 1, Baa 1, Ba 1 and B 1.

BOND RATINGS (Continued)

The table on the following pages shows Moody's bond ratings for Massachusetts cities and towns for 1981 and 1984.*

The table below shows the difference between 1981 and 1984 bond ratings for the 217 communities that have reported bond ratings for both years.

No Change between 1981 and 1984 --------- 176 communities

Higher in 1984 than in 1981 ---------- 6 communities

Lower in 1984 than in 1981 ---------- 35 communities

These figures may actually understate the amount of change in communities' bond ratings: cities and towns that have not issued bonds in recent years may not have had their bond ratings updated over this period.

An additional effect of Proposition 2 1/2 upon bond ratings was the suspension of ratings for 37 communities upon passage of the tax limitation measure. All of these ratings have since been reinstated.

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*1981 ratings are as of 12/80; 1984 ratings are as of 12/84.

MOODY'S BOND RATINGS

MUNICIPALITY	12/80	12/84
ABINGTON	A	A
ACTON	Aa	Aa
ACUSHNET	A	A
ADAMS	A	A
AGAWAM		A
ALFORD		
AMESBURY	A	A
AMHERST	Aa	Aa
ANDOVER	Aa	Aa
ARLINGTON	Aa	Aa
ASHBURNHAM		
ASHBY		
ASHFIELD		
ASHLAND	A1	A
ATHOL	A	A
ATTLEBORO	Aa	A
AUBURN	A	A
AVON	A1	A1
AYER	A	
BARNSTABLE	Aa	Aa
BARRE		
BECKET		
BEDFORD	A1	Aa
BELCHERTOWN	A	Aaa
BELLINGHAM	A	A
BELMONT	Aaa	Aaa
BERKLEY		
BERLIN		
BERNARDSTON		
BEVERLY	Aa	A
BILLERICA	A	A
BLACKSTONE	Baa	Baa
BLANDFORD		
BOLTON	Baa	
BOSTON	Baa	Ba1
BOURNE	A	A
BOXBOROUGH	A	A
BOXFORD		
BOYLSTON		
BRAINTREE	Aa	Aa
BREWSTER	A	A
BRIDGEWATER	A	A
BRIMFIELD		
BROCKTON	A	Baa
BROOKFIELD		
BROOKLINE	Aaa	Aa
BUCKLAND		
BURLINGTON	A	A
CAMBRIDGE	Aa	Baa
CANTON	A	A
CARLISLE	A	A
CARVER		
CHARLEMONT		
CHARLTON		
CHATHAM	A1	A1
CHELMSFORD	A1	A1

CHELSEA	Baa	Ba1
CHESHIRE		
CHESTER		
CHESTERFIELD		
CHICOPEE	A	A
CHILMARK		
CLARKSBURG		
CLINTON	A	A
COHASSET	A	A
COLRAIN		
CONCORD	Aa	Aa1
CONWAY		
CUMMINGTON		
DALTON	A	A
DANVERS	Aa	Aa
DARTMOUTH	A	A
DEDHAM	Aa	Aa
DEERFIELD		
DENNIS	A1	A1
DIGHTON		
DOUGLAS	A	A
DOVER		
DRACUT	A	A
DUDLEY	A	A
DUNSTABLE		
DUXBURY	Aa	Aa
EAST BRIDGEWATER	A	A
EAST BROOKFIELD		
EAST LONGMEADOW	A1	A1
EASTHAM		
EASTHAMPTON	Aa	A1
EASTON	A	A
EDGARTOWN	A	A
EGREMONT		
ERVING	A	
ESSEX		
EVERETT	Aa	Aa
FAIRHAVEN	A	A
FALL RIVER	Baa1	Baa
FALMOUTH	A1	A1
FITCHBURG	A1	Baa1
FLORIDA		
FOXBOROUGH	A1	A1
FRAMINGHAM	Aa	Aa
FRANKLIN	A1	A1
FREETOWN	Baa1	Aaa
GARDNER	A	A
GAY HEAD		
GEORGETOWN	A	A
GILL		
GLOUCESTER	A1	A
GOSHEN		
GOSNOLD		
GRAFTON	A	A
GRANBY		
GRANVILLE		
GREAT BARRINGTON	A	A
GREENFIELD	A1	A
GROTON	A	A
GROVELAND		

HADLEY	A	A
HALIFAX		
HAMILTON		
HAMPDEN	A	A
HANCOCK		
HANOVER	A	A
HANSON	A	A
HARDWICK		
HARVARD	A	A
HARWICH	A1	A1
HATFIELD	A	A
HAVERHILL	A	Ba
HAWLEY		
HEATH		
HINGHAM	A1	A1
HINSDALE		
HOLBROOK	A	A
HOLDEN	A1	A1
HOLLAND	Baa1	Baa1
HOLLISTON	A	A
HOLYOKE	A	Baa1
HOPEDALE		
HOPKINTON	A	A
HUBBARDSTON		
HUDSON	A	A
HULL	A	Baa
HUNTINGTON		
IPSWICH	A1	
KINGSTON	A	
LAKEVILLE		
LANCASTER	A	
LANESBOROUGH		
LAWRENCE	Baa	Baa
LEE	A	A
LEICESTER	A	
LENOX	A1	A1
LEOMINSTER	Aa	Aa
LEVERETT		
LEXINGTON	Aaa	Aaa
LEYDEN		
LINCOLN	A1	Aa
LITTLETON	A	A
LONGMEADOW	Aa	Aa
LOWELL	Baa1	Baa1
LUDLOW	A	A
LUNENBURG	A	A
LYNN	A	Baa
LYNNFIELD	A	A
MALDEN	Baa1	Baa
MANCHESTER	A	A
MANSFIELD	A	A
MARBLEHEAD	Aa	Aa
MARION	A	A
MARLBOROUGH	A	A
MARSHFIELD	A	A
MASHPEE	A1	A1
MATTAPOISETT	A	A
MAYNARD	A1	A
MEDFIELD	A	A
MEDFORD	Aa	A

MEDWAY	A	A
MELROSE	Aa	A
MENDON		
MERRIMAC	A	A
METHUEN	A	A
MIDDLEBOROUGH	A1	A1
MIDDLEFIELD		
MIDDLETON		
MILFORD	A	A
MILLBURY	A	A
MILLIS		
MILLVILLE		
MILTON	Aa	Aa
MONROE		
MONSON	A	A
MONTAGUE	A	A
MONTEREY		
MONTGOMERY		
MOUNT WASHINGTON		
NAHANT		
NANTUCKET	Baa1	A
NATICK	A1	A1
NEEDHAM	Aa	Aa
NEW ASHFORD		
NEW BEDFORD	Baa1	Baa
NEW BRAINTREE		
NEW MARLBOROUGH		
NEW SALEM		
NEWBURY		
NEWBURYPORT	A	A
NEWTON	Aaa	Aaa
NORFOLK	A	A
NORTH ADAMS	A1	A
NORTH ANDOVER	A1	A1
NORTH ATTLEBOROUGH	A1	A1
NORTH BROOKFIELD	Baa	Baa
NORTH READING	A1	A1
NORTHAMPTON	Aa	Aa
NORTHBOROUGH	A1	A1
NORTHBRIDGE	A	A
NORTHFIELD		
NORTON	A	Baa1
NORWELL	A1	A1
NORWOOD	Aa	Aa
OAK BLUFFS		
OAKHAM		
ORANGE		
ORLEANS	A1	A1
OTIS		
OXFORD	A1	A1
PALMER	Aa	Aa
PAXTON	A	A
PEABODY	Aa	Baa1
PELHAM		
PEMBROKE	A	A
PEPPERELL	A	A
PERU		
PETERSHAM		
PHILLIPSTON		
PITTSFIELD	Aa	A

PLAINFIELD		
PLAINVILLE	A	A
PLYMOUTH	Aa	Aa
PLYMPTON		
PRINCETON	Baa	Baa
PROVINCETOWN	A	A
QUINCY	A	Ba
RANDOLPH	A	A
RAYNHAM		
READING	A1	A1
REHOBOTH	A	A
REVERE	Baa	Baa
RICHMOND	A	
ROCHESTER	A	
ROCKLAND	A	A
ROCKPORT	A	A
ROWE		
ROWLEY		
ROYALSTON		
RUSSELL		
RUTLAND	Baa	Baa
SALEM	Aa	A
SALISBURY		
SANDISFIELD		
SANDWICH	A1	A
SAUGUS	A1	A1
SAVOY		
SCITUATE	Aa	Aa
SEEKONK	A	A
SHARON	A1	A1
SHEFFIELD		
SHELBURNE		
SHERBORN	A1	A1
SHIRLEY	A	
SHREWSBURY	A1	A1
SHUTESBURY		
SOMERSET	A1	A1
SOMERVILLE	Baa	Ba
SOUTH HADLEY	A1	A1
SOUTHAMPTON		
SOUTHBOROUGH	A1	A1
SOUTHBRIDGE	A	A
SOUTHWICK	A	A
SPENCER		
SPRINGFIELD	Aa	A
STERLING	A	A
STOCKBRIDGE		
STONEHAM	Aa	Aa
STOUGHTON	A	A
STOW	A	A
STURBRIDGE	A	A
SUDBURY	A	A
SUNDERLAND		
SUTTON	A	A
SWAMPSCOTT		
SWANSEA	A	A
TAUNTON	A	A
TEMPLETON		A
TEWKSBURY	A	A
TISBURY		

TOLLAND		
TOPSFIELD		
TOWNSEND		
TRURO		
TYNGSBOROUGH	A	A
TYRINGHAM		
UPTON	A	A
UXBRIDGE		
WAKEFIELD	Aa	Aa
WALES		
WALPOLE	A1	A1
WALTHAM	Aa	Aa
WARE	A	A
WAREHAM	A	A
WARREN		
WARWICK		
WASHINGTON		
WATERTOWN	Aa	A
WAYLAND	A1	A1
WEBSTER	A	A
WELLESLEY	Aaa	Aaa
WELLFLEET		
WENDELL		
WENHAM	A1	A1
WEST BOYLSTON		
WEST BRIDGEWATER	A	A
WEST BROOKFIELD		
WEST NEWBURY	Baa	Baa
WEST SPRINGFIELD	Aa	Aa
WEST STOCKBRIDGE		
WEST TISBURY	Baa1	Baa1
WESTBOROUGH	A1	A1
WESTFIELD	Aa	Aa
WESTFORD	A	A
WESTHAMPTON		
WESTMINSTER		
WESTON	Aa	Aa
WESTPORT	A	A
WESTWOOD	A1	A1
WEYMOUTH	A1	A
WHATELY		
WHITMAN	A	A
WILBRAHAM	Aa	Aa
WILLIAMSBURG		
WILLIAMSTOWN	Aa	Aa
WILMINGTON	Aa	Aa
WINCHENDON		
WINCHESTER	Aaa	Aaa
WINDSOR		
WINTHROP	A1	A
WOBURN	Baa	Baa
WORCESTER	A1	Baa
WORTHINGTON		
WRENTHAM		
YARMOUTH	A1	A1

..... END REPORT .....

MUNICIPAL BOND ISSUES

The table on the following pages reports the dollar amount of municipal bond issues during fiscal years 1982, 1983, and 1984.

Over this period, the total dollar amount issued statewide was $485.1 million.

Yearly issues were as follows:

FY	Total Issued	% Change
82	$152,796,000	
		+43.8%
83	219,737,000	
		-48.8%
84	112,577,000	

134 cities and towns issued no municipal bonds between FY82 and FY84.

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
ABINGTON		5325000		5325000
ACTON		895000		895000
ACUSHNET	25000			25000
ADAMS				
AGAWAM		7133000		7133000
ALFORD			13000	13000
AMESBURY			243000	243000
AMHERST	514000	1980000	35000	2529000
ANDOVER	13000000			13000000
ARLINGTON			150000	150000
ASHBURNHAM				
ASHBY				
ASHFIELD				
ASHLAND	604000			604000
ATHOL			65000	65000
ATTLEBORO	3900000	2500000		6400000
AUBURN	150000			150000
AVON			20000	20000
AYER	3000	830000	1180000	2013000
BARNSTABLE		400000		400000
BARRE	83000		155000	238000
BECKET				
BEDFORD		2950000	2950000	5900000
BELCHERTOWN		35000		35000
BELLINGHAM	100000			100000
BELMONT				
BERKLEY				
BERLIN				
BERNARDSTON				
BEVERLY				
BILLERICA				
BLACKSTONE				
BLANDFORD				
BOLTON		38000		38000
BOSTON		45000000		45000000
BOURNE	25000	320000		345000
BOXBOROUGH			290000	290000
BOXFORD	200000		146000	346000
BOYLSTON	71000			71000
BRAINTREE				
BREWSTER	35000	570000	22000	627000
BRIDGEWATER	177000			177000
BRIMFIELD				
BROCKTON	8950000		2570000	11520000
BROOKFIELD	64000	88000		152000
BROOKLINE		2390000		2390000
BUCKLAND				
BURLINGTON		325000		325000
CAMBRIDGE	4520000	5000000	5315000	14835000

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
ADDISON				
CARLISLE	535000			535000
CARVER				
CHARLEMONT				
CHARLTON				
CHATHAM	400000	163000		563000
CHELMSFORD	368000	473000		841000
CHELSEA				
CHESHIRE		200000		200000
CHESTER			22000	22000
CHESTERFIELD		31000		31000
CHICOPEE				
CHILMARK				
CLARKSBURG				
CLINTON				
COHASSET	132000	240000		372000
COLRAIN			40000	40000
CONCORD			720000	720000
CONWAY				
CUMMINGTON		7000		7000
DALTON				
DANVERS	4175000		4455000	8630000
DARTMOUTH	4907000			4907000
DEDHAM				
DEERFIELD				
DENNIS	120000	600000	2200000	2920000
DIGHTON				
DOUGLAS	72000			72000
DOVER				
DRACUT		1605000		1605000
DUDLEY	174000			174000
DUNSTABLE				
DUXBURY				
EAST BRIDGEWATER				
EAST BROOKFIELD	138000	49000		187000
EAST LONGMEADOW	100000		1625000	1725000
EASTHAM				
EASTHAMPTON		435000		435000
EASTON		2700000		2700000
EDGARTOWN	244000	93000		337000
EGREMONT			45000	45000
ERVING				
ESSEX	872000			872000
EVERETT	2920000			2920000
FAIRHAVEN	2250000		421000	2671000
FALL RIVER	5500000			5500000
FALMOUTH			4400000	4400000
FITCHBURG	875000			875000
FLORIDA				
FOXBOROUGH	380000			380000
FRAMINGHAM				

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
FRANKLIN	2395000			2395000
FREETOWN				
GARDNER	100000		425000	525000
GAY HEAD				
GEORGETOWN				
GILL	56000			56000
GLOUCESTER		5450000		5450000
GOSHEN			9000	9000
GOSNOLD				
GRAFTON				
GRANBY	22000			22000
GRANVILLE				
GREAT BARRINGTON				
GREENFIELD	83000		250000	333000
GROTON	65000			65000
GROVELAND	48000	16000		64000
HADLEY				
HALIFAX				
HAMILTON				
HAMPDEN		179000		179000
HANCOCK				
HANOVER				
HANSON		1360000		1360000
HARDWICK		15000		15000
HARVARD	340000			340000
HARWICH			2130000	2130000
HATFIELD	88000		109000	197000
HAVERHILL	30230000		3900000	34130000
HAWLEY				
HEATH				
HINGHAM			500000	500000
HINSDALE		91000		91000
HOLBROOK			1375000	1375000
HOLDEN	450000	685000		1135000
HOLLAND				
HOLLISTON			199000	199000
HOLYOKE		7650000		7650000
HOPEDALE			48000	48000
HOPKINTON				
HUBBARDSTON			60000	60000
HUDSON	130000	3085000	139000	3354000
HULL				
HUNTINGTON	42000	45000	26000	113000
IPSWICH				
KINGSTON	450000		290000	740000
LAKEVILLE				
LANCASTER	37000	65000		102000
LANESBOROUGH				
LAWRENCE		8650000	6875000	15525000
LEE		205000		205000
LEICESTER				

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
LENOX	375000	200000		575000
LEOMINSTER	210000	2500000		2710000
LEVERETT			25000	25000
LEXINGTON		750000		750000
LEYDEN				
LINCOLN	62000	1265000	1600000	2927000
LITTLETON	260000		635000	895000
LONGMEADOW		240000		240000
LOWELL	21680000			21680000
LUDLOW		1380000		1380000
LUNENBURG			30000	30000
LYNN				
LYNNFIELD				
MALDEN	6600000	65000		6665000
MANCHESTER				
MANSFIELD	500000	3571000	50000	4121000
MARBLEHEAD				
MARION	361000			361000
MARLBOROUGH			6330000	6330000
MARSHFIELD		7034000	125000	7159000
MASHPEE	181000			181000
MATTAPOISETT		130000		130000
MAYNARD			350000	350000
MEDFIELD	175000	800000		975000
MEDFORD				
MEDWAY	726000		640000	1366000
MELROSE			680000	680000
MENDON				
MERRIMAC	1204000	391000	20000	1615000
METHUEN	1050000	6555000		7605000
MIDDLEBOROUGH				
MIDDLEFIELD				
MIDDLETON	80000			80000
MILFORD	125000		525000	650000
MILLBURY				
MILLIS	285000			285000
MILLVILLE				
MILTON				
MONROE	13000			13000
MONSON				
MONTAGUE	900000		278000	1178000
MONTEREY				
MONTGOMERY	22000		30000	52000
MOUNT WASHINGTON				
NAHANT		1300000		1300000
NANTUCKET	1300000	3000000		4300000
NATICK				
NEEDHAM	316000		190000	506000
NEW ASHFORD				
NEW BEDFORD				
NEW BRAINTREE				

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
NEW MARLBOROUGH				
NEW SALEM				
NEWBURY				
NEWBURYPORT		1500000		1500000
NEWTON		7530000		7530000
NORFOLK				
NORTH ADAMS			1530000	1530000
NORTH ANDOVER	815000	140000		955000
NORTH ATTLEBOROUGH		1750000		1750000
NORTH BROOKFIELD	145000		100000	245000
NORTH READING	1355000			1355000
NORTHAMPTON				
NORTHBOROUGH			210000	210000
NORTHBRIDGE		2090000		2090000
NORTHFIELD				
NORTON			1210000	1210000
NORWELL	100000			100000
NORWOOD				
OAK BLUFFS			279000	279000
OAKHAM				
ORANGE	810000	140000		950000
ORLEANS		600000	303000	903000
OTIS				
OXFORD				
PALMER			267000	267000
PAXTON	175000			175000
PEABODY		4430000		4430000
PELHAM				
PEMBROKE	300000			300000
PEPPERELL				
PERU			15000	15000
PETERSHAM	30000			30000
PHILLIPSTON				
PITTSFIELD			1167000	1167000
PLAINFIELD	27000			27000
PLAINVILLE				
PLYMOUTH	2290000			2290000
PLYMPTON				
PRINCETON		54000		54000
PROVINCETOWN	250000			250000
QUINCY			19029000	19029000
RANDOLPH		2225000		2225000
RAYNHAM				
READING	1760000	990000		2750000
REHOBOTH				
REVERE		415000	1655000	2070000
RICHMOND				
ROCHESTER				
ROCKLAND		3625000		3625000
ROCKPORT		165000	90000	255000
ROWE				

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
ROWLEY	169000		547000	716000
ROYALSTON				
RUSSELL		27000		27000
RUTLAND				
SALEM				
SALISBURY				
SANDISFIELD				
SANDWICH				
SAUGUS	600000	5605000		6205000
SAVOY				
SCITUATE		430000		430000
SEEKONK				
SHARON			180000	180000
SHEFFIELD				
SHELBURNE			8000	8000
SHERBORN				
SHIRLEY				
SHREWSBURY				
SHUTESBURY		50000	17000	67000
SOMERSET		2360000		2360000
SOMERVILLE		945000	21000000	21945000
SOUTH HADLEY	135000	200000	445000	780000
SOUTHAMPTON	38000			38000
SOUTHBOROUGH	41000			41000
SOUTHBRIDGE		430000		430000
SOUTHWICK		940000		940000
SPENCER	800000			800000
SPRINGFIELD		4770000		4770000
STERLING				
STOCKBRIDGE	28000			28000
STOWEHAM	1760000			1760000
STOUGHTON	2180000			2180000
STOW	213000		130000	343000
STURBRIDGE			188000	188000
SUDBURY	525000			525000
SUNDERLAND				
SUTTON		1800000		1800000
SWAMPSCOTT	225000	330000	405000	960000
SWANSEA			325000	325000
TAUNTON		158000		158000
TEMPLETON	1000000			1000000
TEWKSBURY		10315000		10315000
TISBURY				
TOLLAND			10000	10000
TOPSFIELD	53000			53000
TOWNSEND	114000			114000
TRURO	90000			90000
TYNGSBOROUGH	424000	1020000		1444000
UPTON				
UXBRIDGE				

MUNICIPAL BOND ISSUES REPORT FY82 TO FY84

MUNICIPALITY	ISSUED FY82	ISSUED FY83	ISSUED FY84	TOTAL ISSUED
WAKEFIELD				
WALES				
WALPOLE			340000	340000
WALTHAM		1000000	1250000	2250000
WARE			140000	140000
WAREHAM	795000			795000
WARREN	578000			578000
WARWICK			13000	13000
WASHINGTON			19000	19000
WATERTOWN				
WAYLAND			530000	530000
WEBSTER		417000		417000
WELLESLEY		1440000		1440000
WELLFLEET		300000		300000
WENDELL			15000	15000
WENHAM				
WEST BOYLSTON				
WEST BRIDGEWATER				
WEST BROOKFIELD			10000	10000
WEST NEWBURY		37000	200000	237000
WEST SPRINGFIELD		4270000		4270000
WEST STOCKBRIDGE	87000			87000
WEST TISBURY				
WESTBOROUGH	190000			190000
WESTFIELD				
WESTFORD		511000	41000	552000
WESTHAMPTON				
WESTMINSTER			194000	194000
WESTON	760000	700000		1460000
WESTPORT				
WESTWOOD	227000	4100000		4327000
WEYMOUTH				
WHATELY				
WILBRAHAM				
WILLIAMSBURG		86000		86000
WILLIAMSTOWN				
WILMINGTON	59000		135000	194000
WINCHESTER	2370000			2370000
WINDSOR				
WINTHROP				
WOBURN				
WORCESTER		10200000	5585000	15785000
WORTHINGTON		15000		15000
WRENTHAM				
YARMOUTH	2685000	900000		3585000
STATE WIDE	152796000	219737000	112577000	485110000

OUTSTANDING DEBT

The table on the following pages shows outstanding debt for all Massachusetts communities for fiscal years 1981 and 1984.

This table shows that, statewide, debt service outstanding decreased by $180 million, or 9.06% over this period, from $2 billion in FY81 to $1.82 billion in FY84. This finding suggests that communities are now funding some normal operations out of funds previously used for debt service.

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ABINGTON	850000	5080000	4230000	497.65
ACTON	2019000	1870000	-149000	-7.38
ACUSHNET	1145000	480000	-665000	-58.08
ADAMS	615900	350000	-265900	-43.17
AGAWAM	4695000	9275000	4580000	97.55
ALFORD	25848	20000	-5848	-22.62
AMESBURY	7928328	5546000	-2382328	-30.05
AMHERST	6315000	6125000	-190000	-3.01
ANDOVER	11745000	16925000	5180000	44.10
ARLINGTON	19671000	13239000	-6432000	-32.70
ASHBURNHAM	310200	64000	-246200	-79.37
ASHBY	12500		-12500	-100.00
ASHFIELD				
ASHLAND	1555000	2371400	816400	52.50
ATHOL	520000	250000	-270000	-51.92
ATTLEBORO	11125500	12340000	1214500	10.92
AUBURN	3832000	2400000	-1432000	-37.37
AVON	200000	830000	630000	315.00
AYER	165000	3557000	3392000	2055.76
BARNSTABLE	13585495	7840000	-5745495	-42.29
BARRE	7500	204000	196500	2620.00
BECKET				
BEDFORD	3468000	7700000	4232000	122.03
BELCHERTOWN	166100	60500	-105600	-63.58
BELLINGHAM	2128000	1182000	-946000	-44.45
BELMONT	3245000	2090000	-1155000	-35.59
BERKLEY				
BERLIN				
BERNARDSTON				
BEVERLY	13035000	9690000	-3345000	-25.66
BILLERICA	23203000	16718000	-6485000	-27.95
BLACKSTONE	1192500	908000	-284500	-23.86
BLANDFORD	34588	9000	-25588	-73.98
BOLTON	433849	190000	-243849	-56.21
BOSTON	503782000	458714000	-45068000	-8.95
BOURNE	1326360	1363590	37230	2.81
BOXBOROUGH	229500	474000	244500	106.54
BOXFORD		266000	266000	
BOYLSTON	70000	90000	20000	28.57
BRAINTREE	26465000	17695000	-8770000	-33.14
BREWSTER	5264264	4703000	-561264	-10.66
BRIDGEWATER	1664800	634000	-1030800	-61.92
BRIMFIELD	315000	210000	-105000	-33.33
BROCKTON	38360000	33850000	-4510000	-11.76
BROOKFIELD	321428	277000	-44428	-13.82
BROOKLINE	11240000	6875000	-4365000	-38.83
BUCKLAND	278000	223000	-55000	-19.78
BURLINGTON	19098000	13340000	-5758000	-30.15
CAMBRIDGE	38740000	40935000	2195000	5.67

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
CANTON	4585000	2725000	-1860000	-40.57
CARLISLE	150000	385000	235000	156.67
CARVER	1845000	1380000	-465000	-25.20
CHARLEMONT				
CHARLTON				
CHATHAM	2465000	2228000	-237000	-9.61
CHELMSFORD	4546000	1145000	-3401000	-74.81
CHELSEA	905000	590000	-315000	-34.81
CHESHIRE	111943	200000	88057	78.66
CHESTER	34400	31000	-3400	-9.88
CHESTERFIELD	17330	23000	5670	32.72
CHICOPEE	18520000	12995000	-5525000	-29.83
CHILMARK	101000	54000	-47000	-46.53
CLARKSBURG	128974	43000	-85974	-66.66
CLINTON	5615000	4395000	-1220000	-21.73
COHASSET	3223000	2847000	-376000	-11.67
COLRAIN		40000	40000	
CONCORD	7717000	5060000	-2657000	-34.43
CONWAY				
CUMMINGTON	70600	47000	-23600	-33.43
DALTON	205000	120000	-85000	-41.46
DANVERS	18243000	20690000	2447000	13.41
DARTMOUTH	6501000	7320111	819111	12.60
DEDHAM	3022000	2019000	-1003000	-33.19
DEERFIELD	15000		-15000	-100.00
DENNIS	1473888	3320000	1846112	125.25
DIGHTON	265000	295000	30000	11.32
DOUGLAS	1674696	1459374	-215322	-12.86
DOVER	350000	40000	-310000	-88.57
DRACUT	6064000	4639000	-1425000	-23.50
DUDLEY	151666	194370	42704	28.16
DUNSTABLE	24000	7000	-17000	-70.83
DUXBURY	10776926	7793000	-2983926	-27.69
EAST BRIDGEWATER	3599000	2332000	-1267000	-35.20
EAST BROOKFIELD	142000	182000	40000	28.17
EAST LONGMEADOW	2165000	2359000	194000	8.96
EASTHAM	73630	17000	-56630	-76.93
EASTHAMPTON	4530000	3725000	-805000	-17.77
EASTON	3190000	4190000	1000000	31.35
EDGARTOWN	561000	591000	30000	5.35
EGREMONT	10000	130000	120000	1200.00
ERVING	160000		-160000	-100.00
ESSEX	732000	1400000	668000	91.26
EVERETT	15430000	13840000	-1590000	-10.30
FAIRHAVEN	2130823	4531000	2400177	110.06
FALL RIVER	32535000	28255000	-4280000	-13.16
FALMOUTH	7415000	8350000	935000	12.61
FITCHBURG	6415000	2380000	-4035000	-62.90
FLORIDA				
FOXBOROUGH	3990000	1980000	-2010000	-50.38
FRAMINGHAM	12040000	4190000	-7850000	-65.20

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
FRANKLIN	6040000	5475000	-565000	-9.35
FREETOWN	2615000	1910000	-705000	-26.96
GARDNER	5730000	4710000	-1020000	-17.80
GAY HEAD	12000		-12000	-100.00
GEORGETOWN	675000	240000	-435000	-64.44
GILL	191850	151000	-40850	-21.29
GLOUCESTER	14180000	16020000	1840000	12.98
GOSHEN	10736	9000	-1736	-16.17
GOSHOLD				
GRAFTON	3675000	1850000	-1825000	-49.66
GRANBY	170000	65000	-105000	-61.76
GRANVILLE	10000		-10000	-100.00
GREAT BARRINGTON	660000	480000	-180000	-27.27
GREENFIELD	3147376	1780000	-1367376	-43.44
GROTON	435000	397000	-38000	-8.74
GROVELAND	570400	404200	-166200	-29.14
HADLEY	1419185	904000	-515185	-36.30
HALIFAX	466550	276000	-190550	-40.84
HAMILTON				
HAMPDEN	510000	374000	-136000	-26.67
HANCOCK	5000		-5000	-100.00
HANOVER	2425000	1600000	-825000	-34.02
HANSON	1455000	1925000	470000	32.30
HARDWICK	60060	10000	-50060	-83.35
HARVARD	923000	674000	-249000	-26.81
HARWICH	1940000	3205000	1265000	65.21
HATFIELD	2845000	2509000	-336000	-11.81
HAVERHILL	16820000	45945000	29125000	173.16
HAWLEY				
HEATH	28000	16000	-12000	-42.86
HEDHAM	2520000	1195000	-1325000	-52.58
HINGHAM	120000	176000	56000	46.67
HOLBROOK	775000	1705000	930000	120.00
HOLDEN	2320000	2130000	-190000	-8.19
HOLLAND	385000	275000	-110000	-28.57
HOLLISTON	2525600	1454000	-1071000	-42.42
HOLYOKE	19374000	20390000	1016000	5.24
HOPEDALE	540188	297000	-243188	-45.02
HOPKINTON	355000	12000	-343000	-96.62
HUBBARDSTON	143635	119000	-24635	-17.15
HUDSON	3980335	5354000	1373665	34.51
HULL	4015000	3020000	-995000	-24.78
HUNTINGTON	183000	257000	74000	40.44
IPSWICH	2200700	874000	-1326700	-60.29
KINGSTON	1288000	1223000	-65000	-5.05
LAKEVILLE				
LANCASTER	487200	24000	-463200	-95.07
LANESBOROUGH	155000	110000	-45000	-29.03
LAWRENCE	7808000	19788000	11980000	153.43
LEE	3223600	2465000	-758600	-23.53
LEICESTER	903635	178000	-725635	-80.30

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
LENOX	1960000	1450000	-510000	-26.02
LEOMINSTER	7945000	7050000	-895000	-11.26
LEVERETT	37200	34000	-3200	-8.60
LEXINGTON	4410000	1755000	-2655000	-60.20
LEYDEN	7950		-7950	-100.00
LINCOLN	969500	3245000	2275500	234.71
LITTLETON	1665800	1660000	-5800	-0.35
LONGMEADOW	4105000	2800000	-1305000	-31.79
LOWELL	27155000	38310000	11155000	41.08
LUDLOW	4405000	3530000	-875000	-19.86
LUNENBURG	655000	410000	-245000	-37.40
LYNN	18835000	10435000	-8400000	-44.60
LYNNFIELD	795000	300000	-495000	-62.26
MALDEN	25850000	24270000	-1580000	-6.11
MANCHESTER	1436000	765000	-671000	-46.73
MANSFIELD	2660000	5182000	2522000	94.81
MARBLEHEAD	3425000	1590000	-1835000	-53.58
MARION	940000	671000	-269000	-28.62
MARLBOROUGH	20050000	19480000	-570000	-2.84
MARSHFIELD	9765880	8655000	-1110880	-11.38
MASHPEE	4082533	3245000	-837533	-20.52
MATTAPOISETT	586240	470000	-116240	-19.83
MAYNARD	2860000	2135000	-725000	-25.35
MEDFIELD	3380000	2840000	-540000	-15.98
MEDFORD	6280000	3460000	-2820000	-44.90
MEDWAY	3510500	3451000	-59500	-1.69
MELROSE	7992872	5475000	-2517872	-31.50
MENDON	25600	6000	-19600	-76.56
MERRIMAC	490000	1742000	1252000	255.51
METHUEN	4320000	7940000	3620000	83.80
MIDDLEBOROUGH	2740000	660000	-2080000	-75.91
MIDDLEFIELD	43250	28000	-15250	-35.26
MIDDLETON	198000	393000	195000	98.48
MILFORD	14059650	10760000	-3299650	-23.47
MILLBURY	4895000	3575000	-1320000	-26.97
MILLIS	243000	485000	242000	99.59
MILLVILLE				
MILTON	1940000	955000	-985000	-50.77
MONROE	67000	59000	-8000	-11.94
MONSON	1449000	1296000	-153000	-10.56
MONTAGUE	74100	1088000	1013900	1368.29
MONTEREY	37500	100000	62500	166.67
MONTGOMERY	6000	41000	35000	583.33
MOUNT WASHINGTON				
NAHANT	401640	152400	-249240	-62.06
NANTUCKET	2966900	5033000	2066100	69.64
NATICK	3457000	1850000	-1607000	-46.49
NEEDHAM	2070000	1950000	-120000	-5.80
NEW ASHFORD		47500	47500	
NEW BEDFORD	52735000	39410000	-13325000	-25.27
NEW BRAINTREE	6000		-6000	-100.00

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE. FY81 TO FY84	% CHANGE FY81 TO FY84
NEW MARLBOROUGH				
NEW SALEM	148600	37000	-111600	-75.10
NEWBURY	127300	85000	-42300	-33.49
NEWBURYPORT	6575000	5910000	-665000	-10.11
NEWTON	7693000	9095000	1402000	18.22
NORFOLK	967000	658000	-309000	-31.95
NORTH ADAMS	5995000	5560000	-435000	-7.26
NORTH ANDOVER	4426000	3210000	-1216000	-27.47
NORTH ATTLEBOROUGH	5950000	5750000	-200000	-3.36
NORTH BROOKFIELD	2122500	1782000	-340500	-16.04
NORTH READING	1013000	1365000	352000	34.75
NORTHAMPTON	11530000	6080000	-5450000	-47.27
NORTHBOROUGH	3924600	2810000	-1114600	-28.40
NORTHBRIDGE	502000	1990000	1488000	296.41
NORTHFIELD				
NORTON	4770900	4518000	-252900	-5.30
NORWELL	2520000	815000	-1705000	-67.66
NORWOOD	5880000	4020000	-1860000	-31.63
OAK BLUFFS	60000	309000	249000	415.00
OAKHAM	428400	313000	-115400	-26.94
ORANGE	312800	1052000	739200	236.32
ORLEANS	2345000	2507000	162000	6.91
OTIS	102000	55000	-47000	-46.08
OXFORD	855000	370000	-485000	-56.73
PALMER	3193000	2672000	-521000	-16.45
PAXTON	636375	464000	-172375	-27.09
PEABODY	30490000	28490000	-2000000	-6.56
PELHAM	20000		-20000	-100.00
PEMBROKE	2556030	1566000	-990030	-38.59
PEPPERELL	880000	475000	-405000	-46.02
PERU				
PETERSHAM		10000	10000	
PHILLIPSTON	16000		-16000	-100.00
PITTSFIELD	18355000	13342000	-5013000	-27.31
PLAINFIELD	29000	9000	-20000	-68.97
PLAINVILLE	1230000	900000	-330000	-26.83
PLYMOUTH	2790000	2580000	-210000	-7.53
PLYMPTON	555000	360000	-195000	-35.14
PRINCETON	275000	196000	-79000	-28.73
PROVINCETOWN	2070600	1432000	-638600	-30.84
QUINCY	35185000	40494000	5309000	15.09
RANDOLPH	8545000	7170000	-1375000	-16.09
RAYNHAM	740000	250000	-490000	-66.22
READING	9125000	7800000	-1325000	-14.52
REHOBOTH	840000	480000	-360000	-42.86
REVERE	11165000	8610000	-2555000	-22.88
RICHMOND	80000		-80000	-100.00
ROCHESTER	125000	15000	-110000	-88.00
ROCKLAND	4890000	5880000	990000	20.25
ROCKPORT	875000	830000	-45000	-5.14
ROWE				

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
ROWLEY	60000	690000	630000	1050.00
ROYALSTON	52350	18000	-34350	-65.62
RUSSELL	5900	21731	15831	268.32
RUTLAND	870000	540000	-330000	-37.93
SALEM	26035000	19395000	-6640000	-25.50
SALISBURY				
SANDISFIELD	8850		-8850	-100.00
SANDWICH	8375000	5710000	-2665000	-31.82
SAUGUS	5250000	8310000	3060000	58.29
SAVOY	14960	4000	-10960	-73.26
SCITUATE	4100000	1825000	-2275000	-55.49
SEEKONK	1050000	465000	-585000	-55.71
SHARON	4705000	3085000	-1620000	-34.43
SHEFFIELD				
SHELBURNE	258219	205000	-53219	-20.61
SHERBORN	310000	1230000	920000	296.77
SHIRLEY	572000	390000	-182000	-31.82
SHREWSBURY	8070000	5820000	-2250000	-27.88
SHUTESBURY	335000	293000	-42000	-12.54
SOMERSET	11825000	10285000	-1540000	-13.02
SOMERVILLE	23710000	37925000	14215000	59.95
SOUTH HADLEY	2100000	1745000	-355000	-16.90
SOUTHAMPTON	64800	53000	-11800	-18.21
SOUTHBOROUGH	1235163	509000	-726163	-58.79
SOUTHBRIDGE	3055000	2545000	-510000	-16.69
SOUTHWICK	1890000	2061000	171000	9.05
SPENCER	687200	1198000	510800	74.33
SPRINGFIELD	45482000	39930000	-5502000	-12.10
STERLING	1005500	646000	-359500	-35.75
STOCKBRIDGE	300375	171000	-129375	-43.07
STONEHAM	5615000	4539000	-1076000	-19.16
STOUGHTON	5221000	4117000	-1104000	-21.15
STOW	760610	700000	-60610	-7.97
STURBRIDGE	1967000	1609000	-358000	-18.20
SUDBURY	190000	655000	465000	244.74
SUNDERLAND	235400	186000	-49400	-20.95
SUTTON	1726400	2924600	1198200	69.40
SWAMPSCOTT	4297700	2973000	-1324700	-30.82
SWANSEA	3513560	2800000	-713500	-20.31
TAUNTON	43545000	35925000	-8620000	-17.76
TEMPLETON	1514000	2145000	631000	41.68
TEWKSBURY	2505000	12420000	9915000	395.81
TISBURY	260000	200000	-60000	-23.08
TOLLAND	24500	10000	-14500	-59.18
TOPSFIELD	429000	744000	315000	73.43
TOWNSEND	719000	22500	-696500	-96.87
TRURO		45000	45000	
TYNGSBOROUGH	560500	1619000	1058500	188.85
TYRINGHAM	6900	9000	2100	30.43
UPTON	444000	240000	-204000	-45.95
UXBRIDGE	2000000	1517800	-482200	-24.11

OUTSTANDING DEBT - FY81 TO FY84

MUNICIPALITY	FY 81	FY 84	ACTUAL CHANGE FY81 TO FY84	% CHANGE FY81 TO FY84
WAKEFIELD	2285000	525000	-1760000	-77.02
WALES	240000	150000	-90000	-37.50
WALPOLE	6332500	4575000	-1757500	-27.75
WALTHAM	15610000	10405000	-5205000	-33.34
WARE	1412455	1059000	-353455	-25.02
WAREHAM	4000000	2715000	-1285000	-32.13
WARREN	183000	493000	310000	169.40
WARWICK	15067	13000	-2067	-13.72
WASHINGTON	71755	62000	-9755	-13.59
WATERTOWN	10185000	5980000	-4205000	-41.29
WAYLAND	2673620	1830000	-843620	-31.55
WEBSTER	9275000	7190000	-2085000	-22.48
WELLESLEY	2910000	2740000	-170000	-5.84
WELLFLEET		270000	270000	
WENDELL	115360	44000	-71360	-61.86
WENHAM	335000	185000	-150000	-44.78
WEST BOYLSTON				
WEST BRIDGEWATER	1360000	741000	-619000	-45.51
WEST BROOKFIELD	92000	82000	-10000	-10.87
WEST NEWBURY	943600	1252634	309034	32.75
WEST SPRINGFIELD	1950000	4745000	2795000	143.33
WEST STOCKBRIDGE	45000	70000	25000	55.56
WEST TISBURY	315000		-315000	-100.00
WESTBOROUGH	3930000		-3930000	-100.00
WESTFIELD	12087000	7067000	-5020000	-41.53
WESTFORD	2523180	1701000	-822180	-32.59
WESTHAMPTON				
WESTMINSTER	50000	199000	149000	298.00
WESTON	6679000	5245000	-1434000	-21.47
WESTPORT	4815000	2820000	-1995000	-41.43
WESTWOOD	1935000	4428000	2493000	128.84
WEYMOUTH	24005000	17320000	-6685000	-27.85
WHATELY				
WHITMAN	750000	175000	-575000	-76.67
WILBRAHAM	3873000	2783000	-1090000	-28.14
WILLIAMSBURG	507600	489800	-17200	-3.39
WILLIAMSTOWN	1561600	995000	-566600	-36.28
WILMINGTON	6128000	6529000	351000	5.68
WINCHENDON	1045000	40000	-1005000	-96.17
WINCHESTER	5875000	3765000	-2110000	-35.91
WINDSOR	2900		-2900	-100.00
WINTHROP	2460000	1440000	-1020000	-41.46
WOBURN	10571000	4900000	-5671000	-53.65
WORCESTER	58127000	51925000	-6202000	-10.67
WORTHINGTON	14147	10000	-4147	-29.31
WRENTHAM	275000	95000	-180000	-65.45
YARMOUTH	5447394	5683000	235606	4.33
STATE TOTAL	2000600065	1819357510	-181242555	-9.06

FREE CASH

In accounting terms, free cash is surplus revenues minus uncollected and overdue property taxes. It is important for two reasons:

- It can provide the municipality with a "cushion" or reserve for meeting future contingencies, unanticipated expenditures, or priority needs when the tax levy is insufficient to meet them
- It can be invested to provide important additional interest revenue

Because of its importance for maintaining fiscal health, municipalities are cautioned against drawing down free cash to fund current or increased expenditures. Generally, free cash equal to 3% to 5% of the municipality's total budget is considered a good margin of safety for meeting future, unforeseen needs.

In FY84, Massachusetts cities and towns reported free cash as a percentage of total budget as follows:

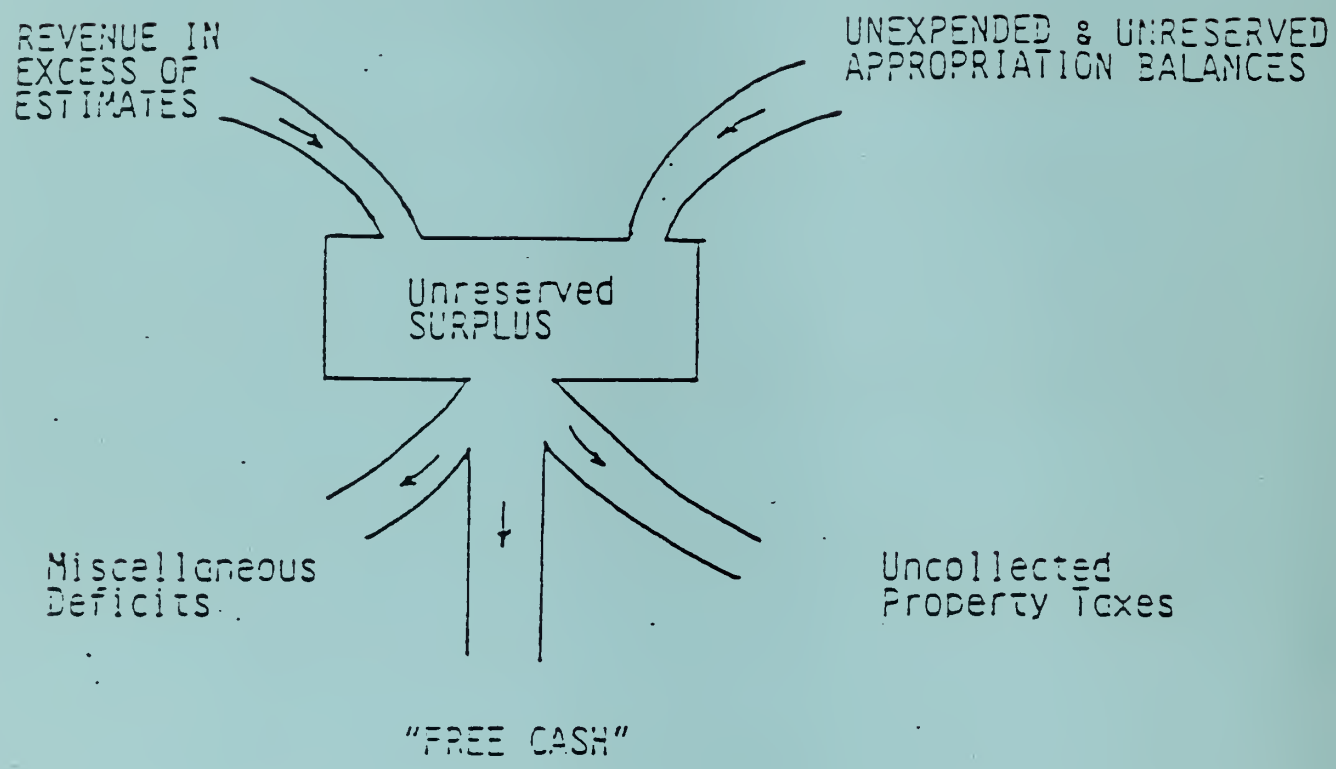
Free Cash / Total Budget	# of Communities
Less than zero	31
Zero to 3%	56
3% to 5%	57
Over 5%	176

Statewide, between FY81 and FY84, total free cash increased 10.1%, from $178.2 million to $196.3 million.

Note on the calculations: Figures are based upon 340 cities and towns reporting free cash in FY84.

FREE CASH (mgl ch. 59, S.23)

(Year-end Certification)



ASSETS <u>less</u> LIABILITIES & RESERVES = SURPLUS

SURPLUS <u>less</u> UNCOLLECTED PROPERTY TAXES & MISCELLANEOUS DEFICITS = FREE CASH

FREE CASH IS "FUND BALANCE AVAILABLE FOR APPROPRIATION".

FREE CASH APPLIED IS A "NON-RECURRING RESOURCE".

FY81 - FY84 FREE CASH

MUNICIPALITY	07/01/81 FREE CASH	07/01/82 FREE CASH	07/01/83 FREE CASH	07/01/84 FREE CASH	CHANGE 81 TO 84	84 TOTAL SPENDING	07/01/84 FREE CASH AS A % OF 84 SPENDING
ABINGTON	170997	71805	78207	139177	-31820	11454767	1.21
ACTON	437493	1955187	2339093	2528537	2091044	17611545	14.36
ACUSHNET	105211	263166	301535	379191	273980	5532539	6.85
ADAMS	652942	851884	1109632	1192936	539994	5645895	21.13
AGAWAM	1814655	913850	602072	1060567	-754088	20537218	5.16
ALFORD	-17326	9931	1807	27476	44802	288562	9.52
AMESBURY	-160573	212449	-90349	418895	579468	20954520	2.00
AMHERST	102400	1123635	2190158	2568290	2465890	19159521	13.40
ANDOVER	3124330	3877304	3147908	2435931	-688399	34452034	7.07
ARLINGTON	2042436	2304121	250100	1061902	-980534	47854731	2.22
ASHBURNHAM	-72449	60000	82374	-5224	67225	2986325	-0.17
ASHBY	273247	224873	211610	149298	-123949	1310112	11.40
ASHFIELD	7566	23294	39583	46974	39408	1053718	4.46
ASHLAND	735083	901841	1103783	500337	-234746	9846839	5.08
ATHOL	-252807	285498	164312			4679855	
ATTLEBORO	-6744	82715	-1303988	72370	79114	29896137	0.24
AUBURN	1253787	1709468	1411597	1802898	549111	12775320	14.11
AVON	134050	271099	154836	329058	195008	4814428	6.83
AYER	776296	419323	-258950			6803900	
BARNSTABLE	3012986	2271637	2137151	1021456	-1991530	35016076	2.92
BARRE	160929	197386	-34783	-19674	-180603	2698926	-0.73
BECKET	230064	181683	89270	108748	-121316	1237273	8.79
BEDFORD	-2699650	1989957	2021665	1531714	4231364	18642336	8.22
BELCHERTOWN	291736	330420	216258	290814	-922	5973770	4.87
BELLINGHAM	-103926	433551	221837	307490	411416	11419332	2.69
BELMONT	2011727	1729596	1728552	1935350	-76377	28206071	6.86
BERKLEY	122520	125431	32859	84908	-35612	1978765	4.39
BERLIN	106931	116900	-41565	117553	10622	1724681	6.82
BERNARDSTON	411309	378437	350667	433599	22290	1196673	36.23
BEVERLY	-187887	-631519	1113670	1953761	2141648	37002943	5.28
BILLERICA	609811	-71780	-461565	1185394	575583	34752264	3.41
BLACKSTONE	155260	229974	482417	157126	1866	3034584	5.18
BLANDFORD	61443	80163	-13814	35906	-25537	646505	5.55
BOLTON	117573	131444	140392	125899	8326	2364401	5.32
BOSTON	-108411000	-83952000	-287677000			943056392	
BOURNE	458732	402923	496403	576293	117561	13909510	4.14
BOXBOROUGH	120666	155240	382072	446141	325475	2474620	18.03
BOXFORD	180816	101000	306341	537383	356567	4736264	11.35
BOYLSTON	161887	174555	307130	346379	184490	2587375	13.39
BRAINTREE	2316429	1476207	1544733			41498706	
BREWSTER	294877	448445	522463	953683	658806	6315138	15.10
BRIDGEWATER	416578	178618	433507	590683	174105	12228521	4.83
BRIMFIELD	28246	-341620	-263780	-391791	-420037	1703541	-23.00
BROCKTON	778433	1799007	-1937889	-1965313	-2743746	90452480	-2.17
BROOKFIELD	-12583	-17797	-96057	31058	43641	1560253	1.99
BROOKLINE	3421620	2014907	2620131	3097459	-324161	66327779	4.67
BUCKLAND	62554	23013	134890	69430	6876	1219086	5.70
BURLINGTON	1166173	833561	1566325	2517548	1351375	31639449	7.96
CAMBRIDGE	817753	-3228293	161307	7867899	7050146	163070197	4.82

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MUNICIPALITY	07/01/81 FREE CASH	07/01/82 FREE CASH	07/01/83 FREE CASH	07/01/84 FREE CASH	CHANGE 81 TO 84	84 TOTAL SPENDING	07/01/84 FREE CASH AS A % OF 84 SPENDING
CANTON	440427	307477	-127441	660862	220435	18652845	3.54
CARLISLE	199272	224489	312139	626469	427197	4190035	14.95
CARVER	375418	97816	171988	207610	-167808	5412359	3.84
CHARLEMONT	-66434	-16000	-23916	-8345	58089	765894	-1.09
CHARLTON	-182794	-244852	-98645	126860	309654	2210278	5.74
CHATHAM	246246	479258	-545888	176156	-70090	6838552	2.58
CHELMSFORD	461308	1081817	267938	1229836	768528	28511756	4.31
CHELSEA	1032736	1784765	1801461	742592	-290144	26302707	2.82
CHESHIRE	124444	103332	17123	100960	-23484	1324638	7.62
CHESTER			-421521	-35391		683151	
CHESTERFIELD	-16195	27139	28991	23931	40126	755862	3.17
CHICOPEE	2322115		-754262			45295808	
CHILMARK	76294	3628	-23452	-4345	-81139	939744	-0.52
CLARKSBURG	145437	161933	40826	76593	-68844	1096771	6.98
CLINTON	-239232	125141	659267	395468	634700	9743723	4.06
COHASSET	423556	477693	627899	606210	122654	9158889	6.62
COLRAIN	146446	145767	36912	42084	-104362	1056784	3.98
CONCORD	851476	1312630	1558489	2164169	1312693	20320335	10.65
CONWAY	-279437	153306	158891	80722	360159	930129	8.68
CUMMINGTON	82287	62707	75879	107214	24927	525960	20.38
DALTON	180100	95118	227491	175639	-4461	4623454	3.80
DANVERS	2609815	1684729	2762462	5196456	2586641	48966768	10.61
DARTMOUTH	1449496	1982222	1752975	975241	-474255	18655412	5.23
DEDHAM	337500	1165960	233496	935038	597538	22969369	4.07
DEERFIELD	-170223		-490913			2932236	
DENNIS	1739742	1222644	1429618	1609273	-130469	11098286	14.50
DIGHTON	150986	181153	137282	162144	11158	4022630	4.03
DOUGLAS	55651	93941	52716	176984	121333	3066583	5.77
DOVER	195848	94469	14219	173116	-22732	5555232	3.12
DRACUT	388206	-18939	97021	169992	-218214	17302266	0.98
DUDLEY	282801	265987	879117	201353	-81448	3794926	5.31
DUNSTABLE	-29504	-109119	3761	65775	95279	1083949	6.07
DUXBURY	942657	1148251	1362601	1405942	463285	17450555	8.06
EAST BRIDGEWATER	309065	385842	160040	194581	-114484	9248474	2.10
EAST BROOKFIELD	56588	58627	58627	90006	33418	1366627	6.59
EAST LONGMEADOW	920895	971516	907823	477022	-443873	12037792	3.96
EASTON	334020	90760	192623	324671	-9349	3373058	9.63
EASTHAMPTON	179462	130469	74631	105634	-73828	10600430	1.00
EDGARTOWN	952628	822135	398866	904236	-54262	15673840	5.77
EGREMONT	52628	187295	101830	215572	162944	4108430	5.25
ERVING	64453	64453	31524			899699	
ESSEX	591996	181672	366592	-39246	-631242	2020119	-1.94
EVERETT	310181	274768	165598	133923	-176258	3098030	4.32
FAIRHAVEN	1882605	1955147	2329921	2265168	382563	41245600	5.49
FALL RIVER	774637	555385	283341	108866	-665771	13238643	0.82
FALMOUTH	3876524	3851128	6137444	4107486	230962	83560067	4.92
FITCHBURG	-309770	1086606	1479595	1540677	1850447	27948322	5.51
FLORIDA	1249086	731963	270682	78199	-1170887	31294420	0.25
FOXBOROUGH	52324	74980	-12144			779477	
FRAMINGHAM	664493	494875	768547	1300168	635675	13636197	9.53
	1066447	-192785	3066797	1230996	164549	63475818	1.94

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MUNICIPALITY	07/01/81 FREE CASH	07/01/82 FREE CASH	07/01/83 FREE CASH	07/01/84 FREE CASH	CHANGE 81 TO 84	84 TOTAL SPENDING	07/01/84 FREE CASH AS A % OF 84 SPENDING
LITTLE	441576	463732	403308	428563	-13013	5666271	7.56
LEOMINSTER	295589	1884075	2367949	2594275	2298686	28754094	9.02
LEVERETT	193975	-144572	138866	236269	42294	938019	25.19
LEXINGTON	3171105	2791355	2552893	2917026	-254079	38803778	7.52
LEYDEN	22534	36861	82476	68248	45714	414438	16.47
LINCOLN	391522	262746	444989	417012	25490	7214396	5.78
LITTLETON	-54690	-110251	176596	151962	206652	6957515	2.18
LONGMEADOW	1160569	1115849	346060	536638	-623931	17048022	3.15
LOWELL	4960975	1593726	2606671	1320156	-3640819	87958047	1.50
LUDLOW	556436	309871	500395	450952	-105484	15081392	2.99
LUNENBURG	520155	431783	422314	420306	-99849	6944930	6.05
LYNN	-2564929	-2771246	-3845214	1538811	4103740	78467363	1.96
LYNNFIELD	375181	106863	-27067	-122397	-497578	11526631	-1.06
MALDEN	-162685	-141965	-519523	-1499754	-1337069	49036747	-3.06
MANCHESTER	202834	387755	291052	406805	203971	6488975	6.27
MANSFIELD	76700	-66224	123970	175101	98401	12988852	1.35
MARBLEHEAD	1654370	1232660	771522	666575	-987795	25036162	2.66
MARION	167063	162943	-25756	88327	-78736	3931556	2.25
MARLBOROUGH	1094365	290601	353625	1338597	243732	28244567	4.74
MARSHFIELD	644052	21889	1384582	2175513	1531461	21994708	9.89
MASHPEE	111787	111787	346384	609015	497228	5986693	10.17
MATTAPOISETT	105705	302648	341989	227899	122194	4817871	4.73
MAYNARD	961450	961450	37892	24195	-937255	10180889	0.24
MEDFIELD	751417	933101	634935			10537482	
MEDFORD	-413792	90533	-244511	66869	480661	50703089	0.13
MEDWAY	478517	714742	725254	606085	127568	8672868	6.99
MELROSE	777273	421937	369491	517056	-260217	27158826	1.90
MENDON	50400	51447	131819	99165	48765	1990558	4.98
MERRIMAC	182356	66089	15308	231071	48715	3504921	6.59
METHUEN	-340136	-378139	824330	1956056	2296192	29364239	6.66
MIDDLEBOROUGH	380259	-18706	374131	445071	64812	13371833	3.33
MIDDLEFIELD	-5873	7447	16877	41495	47368	233792	17.75
MIDDLETON	320680	451902	265689	253466	-67214	4659190	5.44
MILFORD	1928513	1928513	924372	2270687	342174	19838562	11.45
MILLBURY	1015292	1218743	743021	1012296	-2996	9573020	10.57
MILLIS	181574	79576	271864	100056	-81518	6175573	1.62
MILLVILLE	-22422	78662	60701	-211436	-189014	735141	-28.76
MILTON	1080474	145214	329111	10449	-1070025	23665167	0.04
MONROE		14765	11745	26622		266987	
MONSON	546714	374740	306252	385541	-161173	5657969	6.81
MONTAGUE	270255	638634	696826	655782	385527	5475160	11.98
MONTEREY	96487	118158	110573			667680	
MONTGOMERY	19098	25567	8787	30197	11099	429134	7.04
MOUNT WASHINGTON	61352	76116	48778	68755	7403	200578	34.28
NAHANT	104608	119237	46104			3711337	
NANTUCKET	467236	557883	662128			10555309	
NATICK	1264718	1105162	927311	1600756	336038	30378020	5.27
NEEDHAM	2491847	1539312	2693871	2871952	380105	45182768	6.36
NEW ASHFORD	22090	17884	64813			138636	
NEW BEDFORD	-823525	-1666185	-1409927	-1055545	-232020	81291329	-1.30
NEW BRAINTREE	52491	81736	50284			624076	

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FRANKLIN	1711186	1911186	1726471	2793867	882681	16668952	16.76
FREETOWN	48318	299927	599790	793206	744888	5177228	15.32
GARDNER	-44294	-200482	87451	158228	202522	13941462	1.13
GAY HEAD	-97565	-86809	-86809			386147	
GEORGETOWN	425345	529907	359655	307071	-118274	4922226	6.24
GILL	253506	322240	328229	327543	74037	734086	44.62
GLOUCESTER	-43381	623753	-703563	-543419	-499538	31441745	-1.73
GOSHEN	18852	25199	49238	70184	51332	528650	13.28
GOSNOLD	-11922		36260			227612	
GRAFTON	861887	704699	867235	795722	-66165	8786440	9.06
GRANBY	-27763	155363	307024	432155	459918	4051447	10.67
GRANVILLE	72242	113589	122014	97426	25184	1129241	8.63
GREAT BARRINGTON	30251	306977	273143	559275	529024	5772742	9.69
GREENFIELD	1564218	1937862	1439613	1453688	-110530	16078087	9.04
GROTON	195304	32610	150906	11876	-183928	4333341	0.27
GROVELAND	174858	203524	201456	293453	118595	3719006	7.89
HADLEY	608643	672741	475069	428146	-180497	3836650	11.16
HALIFAX	11328	249933	194600	220143	208815	4108569	5.36
HAMILTON	227139	155988	144958	378162	151023	5532021	6.84
HAMPDEN	221418	194131	101890	114450	-106968	3783235	3.03
HANCOCK	11753	16810	38895	37896	26143	454136	8.34
HANOVER	509705	501636	646162	999606	489901	11779969	8.49
HANSON	275111	-54779	-54778	2057	-273054	7312817	0.03
HARDWICK	82656	48828	111317	91114	8458	1552182	5.87
HARVARD	845091	1022830	743799			6198156	
HARWICH	572165	782871	813118	1207192	635027	10838548	11.14
HATFIELD	134816	394960	385034	391085	256269	2397313	16.31
HAVERHILL	-1114824	-1092176	-1033277	-515832	598992	62834017	-0.82
HAWLEY	32560	29000	42569	47998	8438	257367	18.65
HEATH	-4475	-17448	4968			497474	
HINGHAM	434372	476225	335475	2042732	1608360	22393176	9.12
HINSDALE	35751	44826	79783	133294	97543	1072991	12.42
HOLBROOK	16743	264372	279731	240809	224046	10168894	2.37
HOLDEN	-163972	65581	-131629	177120	341092	11091082	1.60
HOLLAND	13263	-39244	-211073			1332373	
HOLLISTON	356920	855575	652004	864286	507366	12539040	6.89
HOLYOKE	-100633	1676831	1707148	1962906	2063544	40022459	4.90
HOPEDALE	-173247	-237900	-444963	-236243	-62996	3407267	-6.93
HOPKINTON	146741	211966	2534	367147	220406	6761543	5.43
HUBBARDSTON	29249	-5384	-355144	-49460	-78729	1304425	-3.79
HUDSON	624917	841622		635877	10760	15833954	4.00
HULL	546396	595224	172182	6236	-540160	11616523	0.05
HUNTINGTON	49273	27818	-43822	67090	17817	1130669	5.93
IPSWICH	236923	456006	918876	180479	-56444	10877133	1.66
KINGSTON	489682	382543	408977	245752	-243930	5952324	4.13
LAKEVILLE	92645	24350	177360	263727	171082	3975381	6.63
LANCASTER	337055	213799	399[illegible]	270786	-66269	4349288	6.23
LANESBOROUGH	113191	169884	207564	316442	203251	2274213	13.91
LAWRENCE	1642383	516570	101[illegible]	704925	-937458	50739151	1.39
LEE	350902	246406	145762	264197	-86705	5359015	4.93
LEICESTER	663260	473941	375603	176266	-487494	6426343	2.74

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ROWLEY	254703	-4822	203000	374102	117399	2656241	14.08
ROYALSTON	167014	100353	#			491703	
RUSSELL	90361	144004	-281562			1014431	
RUTLAND	226336	368730	461434	264909	38573	2986062	8.87
SALEM	1764008	324750	65874	1886149	122141	46217064	4.08
SALISBURY	731191	563942	1332783			5095792	
SANDISFIELD	41905	81700	155272			744603	
SANDWICH	917217	793763	664659	722713	-194504	11473574	6.30
SAUGUS	530753	643959	375165	914572	383819	24608239	3.72
SAVOY	5402	-56543	-94436			444645	
SCITUATE	1049117	810447	406255	1192061	142944	18393016	6.48
SEEKONK	335365	199893	692039	922159	586794	10628594	8.68
SHARON	224513		207782	435111	210598	14180734	3.07
SHEFFIELD	-9180	-173	78384	106893	116073	1786723	5.98
SHELBURNE	100979	243219	166480	122510	21531	1290766	9.49
SHERBORN	-25574	-60753	50271	49185	74759	5224830	0.94
SHIRLEY	68764	-65444	110535	109223	40459	3683590	2.97
SHREWSBURY	1954491	1995100	1566982	1167789	-786702	18859700	6.19
SHUTESBURY	-50582		13248	33914	84496	840045	4.04
SOMERSET	707455	1307489	1400960	1493493	786038	20368790	7.33
SOUTHBOROUGH	-580641	-490795	-271803	2470005	3050646	66684416	3.70
SOUTH HADLEY	214689	302470	304618	610127	395438	10843335	5.63
SOUTHAMPTON	12454	12454	25335	-36956	-49410	2423039	-1.53
SOUTHBOROUGH	610070	591428	370649	438315	-171755	7337506	5.97
SOUTHPRIDGE	454642	830804	625066	415516	-239133	11174418	3.72
SOUTHWICK	237181	436502	341903	244523	7342	6390072	3.83
SPENCER	626947	235681	213593	241649	-385298	7144175	3.38
SPRINGFIELD	9318082	5250364	1895203			167867886	
STERLING	407601	561435	495499	529598	121997	4617735	11.47
STOCKBRIDGE	441492	349746	207262	430630	-10862	2513923	17.13
STONEHAM	748273	599445	163859	1074318	326045	21616321	4.97
STOUGHTON	1706589	1076309	995647	491626	-1214963	22868889	2.15
STOW	170706	141121	-337082	142643	-28263	4701728	3.03
STURBRIDGE	694903	694903	697455	349178	-345725	5717317	6.11
SUDBURY	521249	361717	361717	10274	-510975	17140172	0.06
SUNDERLAND	347079	443339	364614	420806	73727	1511732	27.84
SUTTON	109535	-174642	-7504	133729	24194	4840837	2.76
SWAMPSCOTT	132329	304702	44687	247100	114771	14831748	1.67
SWANSEA	-399884	-391217	-385765	-372081	27803	11310478	-3.29
TAUNTON	571972	1133791	1563149	1387394	815422	41414990	3.35
TEMPLETON	352159	272564	410351	215931	-136228	2841603	7.60
TEWKSBURY	83174	136936	711365	663219	580045	23138584	2.87
TISBURY	349329	476700	272750	239619	-109710	3644744	6.57
TOLLAND	19691	21485	-21289	-14226	-33917	358947	-3.96
TOPSFIELD	223723	385489	672848	785198	561475	5223386	15.03
TOWNSEND	284980	199470	416609	406240	121260	4221756	9.62
TRURO	24935	-13044	-10686	-6828	-31763	1992736	-0.34
TYNGSBOROUGH	231124	255801	255801	166498	-114626	5129980	3.25
TYRINGHAM	98011	42140	78110	11361	-86650	333339	3.41
UPTON	-41908	146759	42073			2353287	
UXBRIDGE	234686	96101	277483	586811	352125	6700729	8.76

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NEW MARLBOROUGH	-15447	-1806	-291544	-115310	-99863	821832	-14.03
NEW SALEM	115884	61371	122251	127101	11215	494001	25.73
NEWBURY	275356	402144	387357	369023	93667	3389307	10.89
NEWBURYPORT	-410325	-498566	-106013	427431	837756	15443370	2.77
NEWTON	2823574	2113084	2113084	2561926	-261650	107569935	2.38
NORFOLK	514244	633532	-52798	260189	-254055	5821838	4.47
NORTH ADAMS	-108201	-204995	-216150	111082	219283	13204237	0.84
NORTH ANDOVER	817602	621443	571968	1567331	749729	16597411	9.44
NORTH ATTLEBOROUGH	-923186	79743	70205	209036	1132222	16856769	1.24
NORTH BROOKFIELD	294649	294351	480010	471209	176560	3533569	13.34
NORTH READING	737148	534977	590152	693805	-43343	12356371	5.61
NORTHAMPTON	1789812	1972935	1158142	527546	-1262266	25337505	2.08
NORTHBOROUGH	297080	328517	178019	442133	145053	10333274	4.28
NORTHBRIDGE	427132	182246	384235	472282	45150	8975478	5.26
NORTHFIELD	329832	268741	321945	218151	-111681	2066902	10.55
NORTON	-695879	399097	134799	885361	1581240	10548460	8.39
NORWELL	334083	800975	986412	870217	536134	11457055	7.60
NORWOOD	2561473	4284059	1215266	2935939	374466	48603932	6.04
OAK BLUFFS	260690	183039	202417	392502	131812	3676196	10.68
OAKHAM	81723	32194	19571	43858	-37865	827414	5.30
ORANGE	776105	795770	795770	634408	-141697	5041557	12.58
ORLEANS	334257	260804	197754	277197	-57060	6063841	4.57
ORTS	97732	47394	91046	39008	-58724	1054757	3.70
OXFORD	119364	506917	658824	763690	644326	9237699	8.27
PALMER	827240	1205712	1083115	618774	-208466	8381250	7.38
PAXTON	310178	293150	194945	230846	-79332	2677654	8.62
PEABODY	-1122329	-820259	-834224	465879	1588208	45721960	1.02
PELHAM		175045	169372	156130		998130	
PEMBROKE	354689	144222	246099	1136350	781661	10499736	10.82
PEPPERELL	927075	1236790	960205	1052155	125080	5251127	20.04
PERU	-1745	13782	-20540	54179	55944	455393	11.90
PETERSHAM	48303	206892	157776	317024	268721	918580	34.51
PHILLIPSTON	21744	49286	36920	34133	12389	417053	8.18
PITTSFIELD	1825372	2610559	3126113	2517280	691908	46007037	5.47
PLAINFIELD		19722	17007			502454	
PLAINVILLE	26004	-130586	-100102	25325	-679	4318592	0.59
PLYMOUTH	1154213	-143616	3824	1235284	81066	34649450	3.57
PLYMPTON	7074	-48007	54202	69309	62235	1520428	4.56
PRINCETON	70620	63784	63326	167778	97088	2121767	7.91
PROVINCETOWN	48091	236840	-11786	-23023	-71114	7994175	-0.29
QUINCY	-9734007	-10968783	-8011142	-6360800	3573207	88195264	-7.21
RANDOLPH	-58852	356552	-48743	858818	917670	27057642	3.17
RAYNHAM	696747	431888	391983	631075	-65672	6832886	9.24
READING	746717	405981	124556			26812199	
REHOBOTH	219328	390708	439334	324093	104765	5635327	5.75
REVERE	-1481840	-2618727	-2286100	-2501715	-1019875	40740896	-6.14
RICHMOND	140812	258967	202450	28072	-112740	1343226	2.09
ROCHESTER	-40976	26506	29328	99419	140395	2365776	4.20
ROCKLAND	330774	-405076	-178072	145798	-184977	15311357	0.95
ROCKPORT	568109	722336	709652	676213	108104	6944554	9.74
ROWE	249068	206052	252097	386604	137536	1395230	27.71

FY81 - FY84 FREE CASH

MUNICIPALITY	07/01/81 FREE CASH	07/01/82 FREE CASH	07/01/83 FREE CASH	07/01/84 FREE CASH	CHANGE 81 TO 84	84 TOTAL SPENDING	07/01/84 FREE CASH AS A % OF 84 SPENDING
WAKEFIELD	1238919	791311	-240777	791306	-447613	24583347	3.22
WALES	17408	46696	112095	175420	158012	916751	19.13
WALPOLE	404752	271841	1133723	711354	306602	19074792	3.73
WALTHAM	3050195	921094	1295911	344349	-2705846	53471785	0.64
WARE	764559	-171011	266737	275927	-488632	7111191	3.88
WAREHAM	123062	882033	-116568	1269474	1146412	16237784	7.82
WARREN	371284	400355	237296	277027	-94257	2777262	9.97
WARWICK	45728	32242	15289	101093	55365	551277	18.34
WASHINGTON	14509	25073	31515	-419	-14928	423919	-0.10
WATERTOWN	-333631	598349	1238765			35696562	
WAYLAND	638911	656471	750801	962623	325712	16682645	5.77
WEBSTER	141461	376780	628306	600813	459352	10587183	5.67
WELLESLEY	787812	928667	709479	1179652	391840	31753162	3.72
WELLFLEET	166173	211776	158229	341541	175368	3465085	9.86
WENDELL	215582	141000	46148	-40843	-256432	627417	-6.51
WENHAM	158599	196029	227216	463665	304066	3181465	14.57
WEST BOYLSTON	522203	311898	138451	51986	-470217	5168772	1.01
WEST BRIDGEWATER	311005	9202	332022	502139	191134	5813409	8.64
WEST BROOKFIELD	43818	66718	114423	140040	96222	2130383	6.57
WEST NEWBURY	127566	82211	187504	284161	156595	2745991	10.35
WEST SPRINGFIELD	1455108	1450857	550610	589192	-865916	23319402	2.53
WEST STOCKBRIDGE	-12221	-29181	-77417	-124894	-112673	907714	-13.76
WEST TISBURY	281934	202468	271154	210549	-71385	1605077	13.12
WESTBOROUGH	1862758	1417448	660996	1056657	-806101	14359771	7.36
WESTFIELD	-95651	-1347430	-497469	-794995	-699314	30043826	-2.65
WESTFORD	375907	279018	749204	744544	368639	13452677	5.53
WESTHAMPTON	35209	24260	-6791	16859	-18950	825554	2.04
WESTMINSTER	190668	190624	54412	110390	-80258	3779463	2.92
WESTON	1068451	779132	902076	952592	-115859	16938963	5.62
WESTPORT	571944	595894	595894	773661	201717	10330612	7.49
WESTWOOD	305643	737303	973947	1719393	1413750	17187326	10.00
WEYMOUTH	1616941	678933	1001031	2786837	1169896	48049869	5.80
WHATELY	-12161	122927	152236	157512	169673	882197	17.85
WHITMAN	120872	524687	534368	736529	615657	10506352	7.01
WILBRAHAM	335734	298600	618971	438737	103003	10539830	4.16
WILLIAMSBURG	19007	94299	141069			1627762	
WILLIAMSTOWN	636641	566312	162336	809602	172961	6728673	12.03
WILMINGTON	20146	231474	668810	800219	780079	19974980	4.01
WINCHENDON	119644		503506			5641966	
WINCHESTER	1936190	2649805	1392456	1391238	-544952	26829656	5.19
WINDSOR	77334	88020	54292	118379	41045	442007	26.78
WINTHROP	810165	815913	821342	185131	-625037	14662514	1.26
WOBURN	1313296	407687	-176260	-252340	-1566136	33544420	-0.75
WORCESTER	2605164	-1909318	-2528242	-1053784	-3658888	166427090	-0.63
WORTHINGTON	9102	-90964	32323	128675	119573	561644	22.87
WRENTHAM	268569	235551	942560	-2413250	-2681359	6088012	-39.63
YARMOUTH	97705	696967	604088	1318437	1220732	16599203	7.94
STATE WIDE	178245669	166767002	161999119	196260250		6011547648	

ADDITIONAL TAX LEVY CAPACITY

Additional tax levy capacity is the difference between a community's tax levy limit for a given fiscal year and the community's actual tax levy for that year:

ADDITIONAL TAX LEVY CAPACITY = LEVY LIMIT - ACTUAL LEVY

Additional capacity can be thought of as additional tax revenues foregone in order to keep the tax rate below the maximum allowable.

In FY85, the total additional tax levy capacity is $63,562,834, or 2.05% of the actual levy. In other words, Massachusetts cities and towns could have raised an additional 2.05% in tax revenues if they had chosen to tax to their levy limits.

Not all cities and towns had additional tax levy capacity. A breakdown of Massachusetts communities by additional tax levy capacity as a percentage of actual tax levy is as follows:

Additional Capacity / Actual Levy	# of Communities
Zero to 1%	145
1 to 5%	117
5 to 10%	53
10% or more	33

Note on the calculations: For those 73 communities that have not yet filed FY85 Recaps, FY84 data has been substituted. For all other communities, FY85 data is used.

ADDITIONAL TAX LEVY CAPACITY REPORT 3/7/85

MUNICIPALITY	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY.
ABINGTON	5984100	6262464	278364	4.65
ACTON	13662021	14075545	413524	3.03
ACUSHNET	2668477	2966564	298087	11.17
ADAMS	3460236*	3461149*	913	0.03
AGAWAM	11411091*	11411100*	9	0.00
ALFORD	249334	249540	206	0.08
AMESBURY	6098564	6336749	238185	3.91
AMHERST	7777140	8685761	908621	11.68
ANDOVER	23929477	24218906	289429	1.21
ARLINGTON	29230968	29231987	1019	0.00
ASHBURNHAM	1708606	1854998	146392	8.57
ASHBY	1003883	1023385	19502	1.94
ASHFIELD	679997	686548	6551	0.96
ASHLAND	6135601	6891494	755893	12.32
ATHOL	1773672*	2359713*	586041	33.04
ATTLEBORO	15380393	15384650	4257	0.03
AUBURN	7056056	7164419	108363	1.54
AVON	3589936	3591100	1164	0.03
AYER *				
BARNSTABLE	25815661	25873554	57893	0.22
BARRE	1275638	1307229	31591	2.48
BECKET	860816	873229	12413	1.44
BEDFORD	12598358	13291017	692659	5.50
BELCHERTOWN	2612990*	2635257*	22267	0.85
BELLINGHAM	5070872	5071108	236	0.00
BELMONT	20188269	21322743	1134474	5.62
BERKLEY	998508	998888	380	0.04
BERLIN	1039177	1042660	3483	0.34
BERNARDSTON	708842	757245	48403	6.83
BEVERLY	23453087	23453727	640	0.00
BILLERICA	20485090*	20485100*	10	0.00
BLACKSTONE	2049163	2245134	195971	9.56
BLANDFORD	444834	444835	1	0.00
BOLTON	1883697	1884305	608	0.03
BOSTON	363222216	363222217	1	0.00
BOURNE	7413807*	7413831*	24	0.00
BOXBOROUGH	1623265*	1690401*	67136	4.14
BOXFORD	3607304	3729694	122390	3.39
BOYLSTON	1801935	1837986	36051	4.78
BRAINTREE	21614225*	23000634*	1386409	6.36
BREWSTER	4195887	4983227	787340	18.76
BRIDGEWATER	5987363	6289519	302156	5.05
BRIMFIELD	1072284*	1116394*	44108	4.11
BROCKTON	37168643	37169551	908	0.00
BROOKFIELD	712753	866228	153475	21.53
BROOKLINE	43709423*	43709423*	0	0.00
BUCKLAND	817172	870788	53616	6.56
BURLINGTON	21580243*	21580244*	1	0.00
CAMBRIDGE	72370023	74473088	2103065	2.91

ADDITIONAL TAX LEVY CAPACITY REPORT 3/7/85

MUNICIPALITY &	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY.
CANTON	12614016	12617036	3020	0.02
CARLISLE	3479303	3628028	148725	4.27
CARVER	3607974	3705150	97176	2.69
CHARLEMONT	554894	555354	460	0.08
CHARLTON	1781922	1860895	78973	4.43
CHATHAM	5226885	5313148	86263	1.65
CHELMSFORD	18765220	18994434	229214	1.22
CHELSEA	8882500	9109850	227350	2.56
CHESHIRE	629178	671023	41845	6.65
CHESTER	412820*	414183*	1363	0.33
CHESTERFIELD	513735	514517	782	0.15
CHICOPEE	21300000*	21837958*	537958	2.53
CHILMARK	631606*	633485*	1879	0.30
CLARKSBURG	267238	529657	262419	98.20
CLINTON	4120583*	4121218*	635	0.02
COHASSET	6330333	6456688	126355	2.00
COLRAIN	737935	738513	578	0.08
CONCORD	15648020	17577769	1929749	12.33
CONWAY	607741	644918	37177	6.12
COHASSET	358123	382541	24418	6.82
DALTON	2835512	3236663	401151	14.15
DANVERS	17369267	18006786	637519	3.67
DARTMOUTH	11194801	11197984	3183	0.03
DEDHAM	16222976	16226176	3200	0.02
DEERFIELD	1779467	1817526	38059	2.14
DENNIS	7773389	7872313	98924	1.27
DIGHTON	2710839	2719625	8786	0.32
DOUGLAS	1744614	1747385	2771	0.16
DOVER	4655148	4668626	13478	0.29
DRACUT	9128024*	9265023*	136999	1.50
DUDLEY	1884497	1970080	85583	4.54
DUNSTABLE	845997	846847	850	0.10
DUXBURY	10982603	11627446	644843	5.87
EAST BRIDGEWATER	4801081	4801081	0	0.00
EAST BROOKFIELD	805926	806188	262	0.03
EAST LONGMEADOW	7665436	7775690	110254	1.44
EASTON	2878008	3342982	464974	15.35
EASTHAMPTON	4859730	5084856	225126	4.63
EATON	8698024	8919758	221734	2.55
EDGARTOWN	3105179	3179203	74024	2.38
EGREMONT	757813	814449	56636	7.47
ERVING	1411012	1594386	183374	13.00
ESSEX	1676418	1678681	2263	0.13
EVERETT	26865774*	26865774*	0	0.00
FAIRHAVEN	6864085	7338199	474114	6.91
FALL RIVER	21872010	21872010	0	0.00
FALMOUTH	18129976	18132580	2604	0.01
FITCHBURG	12792896	12792900	4	0.00
FLORIDA	562654*	568366*	5712	1.02
FOXBOROUGH	7890047	7969212	79165	1.00
FRAMINGHAM	43836949	44531250	344301	1.93

ADDITIONAL TAX LEVY CAPACITY REPORT 3/7/85

MUNICIPALITY &	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY.
FRANKLIN	8920570	9234550	313980	3.52
FREETOWN	3576494	3919300	342806	9.58
GARDNER	6332159	6343629	11470	0.13
GAY HEAD	262667*	333318*	70651	26.90
GEORGETOWN	2702644	2704440	1796	0.07
GILL	405582	613048	207466	51.15
GLOUCESTER	19645532	19645532	0	0.00
GOSHEN	360210*	404665*	44455	12.34
GOSNOLD &				
GRAFTON	4856822	5287195	430373	8.86
GRANBY	1928378	1980482	52104	2.70
GRANVILLE	582488	582745	257	0.04
GREAT BARRINGTON	3900381	4137279	236898	6.07
GREENFIELD	7208703	7208704	1	0.00
GROTON	3200363	3224455	24092	0.75
GROVELAND	2188098	2188127	29	0.00
HADLEY	1824933	1825661	728	0.04
HALIFAX	2173598	2312428	138830	6.39
HAMILTON	4432708	4496005	63297	1.43
HAMPDEN	2129381	2159133	29752	1.40
HANCOCK	270060	272777	2717	1.01
HANOVER	6645401	6949670	304269	4.58
HANSON	3462170	3561903	99733	2.88
HARDWICK	638843*	638983*	140	0.02
HARVARD &				
HARWICH	7964369	7969558	5189	0.07
HATFIELD	1227376	1340885	113509	9.25
HAVERHILL	19009496	19011964	2468	0.01
HAWLEY	155143	177205	22062	14.22
HEATH	335420*	362687*	27267	8.13
HINGHAM	16303017	17023704	720687	4.42
HINSDALE	731101	759419	28318	3.87
HOLBROOK	5190978	5190979	1	0.00
HOLDEN	6728586	6916737	188151	2.80
HOLLAND	946557	947671	1114	0.12
HOLLISTON	7454804	7457166	2362	0.03
HOLYOKE	12492753	12495225	2472	0.02
HOPEDALE	1900813*	1931692*	30879	1.62
HOPKINTON	4796773	4798578	1805	0.04
HUBBARDSTON	793966*	816783*	23817	3.00
HUDSON	8102774*	8111085*	8311	0.10
HULL	5819074	5826179	7105	0.12
HUNTINGTON	607481*	751944*	144463	23.78
IPSWICH	5964900	6523911	559011	9.37
KINGSTON	3945006	4041894	96888	2.46
LAKEVILLE	2542631	2600506	57875	2.28
LANCASTER	2406966	2429589	22623	0.94
LANESBOROUGH	1376731	1490453	113722	8.26
LAWRENCE	17393058*	17393058*	0	0.00
LEE	2867269	2893532	26323	0.92
LEICESTER	2661033	2691172	30139	1.13

ADDITIONAL TAX LEVY CAPACITY REPORT 377

MUNICIPALITY	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY.
LENOX	2883804	3534679	650875	22.57
LEOMINSTER	13864822	15114035	1249213	9.01
LEVERETT	675156	733935	58779	8.71
LEXINGTON	29632914	29639988	7074	0.02
LEYDEN	308688	308805	117	0.04
LINCOLN	5010198	5056291	46093	0.92
LITTLETON	4413465*	4415278*	1813	0.04
LONGMEADOW	11242376	11245276	2900	0.03
LOWELL	34482439	35593575	1111086	3.22
LUDLOW	7428161	7719233	291072	3.92
LUNENBURG	4068208	4069893	1685	0.04
LYNN	35237411*	35239325*	1914	0.01
LYNNFIELD	8299511	8326699	27188	0.33
MALDEN	22375583*	22376578*	995	0.00
MANCHESTER	4987555	4993283	5728	0.11
MANSFIELD	8557557	8772318	214761	2.51
MARBLEHEAD	16062393	16063078	685	0.00
MARION	2967334	2970291	2957	0.10
MARLBOROUGH	17530727*	17532500*	1773	0.01
MARSHFIELD	12641440	13168175	526735	4.17
MASHPEE	4907709	5124650	216941	4.42
MATTAPOISETT	3387347*	3387795*	448	0.01
MAYNARD	6024478	6024489	11	0.00
MEDFIELD	6512293	6721385	209092	3.21
MEDFORD	27847992	27848000	8	0.00
MEDWAY	5304699	5362038	57339	1.08
MELROSE	15918728	15918784	56	0.00
MENDON	1452264*	1475603*	23339	1.61
MERRIMAC	1668098	1668714	616	0.04
METHUEN	17776598	18968130	1191532	6.70
MIDDLEBOROUGH	6800000	6839007	39007	0.57
MIDDLEFIELD	147896	166393	18497	12.51
MIDDLETON	2955459	3093477	138018	4.67
MILFORD	9995538	10866325	870787	8.71
MILLBURY	4740253	4955269	215016	4.54
MILLIS	3691066	3762413	71347	1.93
MILLVILLE	484144*	484324*	180	0.04
MILTON	15885001*	16570964*	685963	4.32
MONROE	163683	163748	65	0.04
MONSON	2416454	2416454	0	0.00
MONTAGUE	3384457	3456736	72279	2.14
MONTEREY	435508*	437862*	2354	0.54
MONTGOMERY	330075	337721	7646	2.32
MOUNT WASHINGTON	73865	76257	2392	3.24
NAHANT	2712011	2746995	28984	1.07
NANTUCKET	7891884	7891884	0	0.00
NATICK	20691894	21889481	1197587	5.79
NEEDHAM	23033002*	23035915*	2913	0.01
NEW ASHFORD	58608	63665	5057	8.63
NEW BEDFORD	27642482	28165675	523193	1.89
NEW BRAINTREE	355141	355150	9	0.00

ADDITIONAL TAX LEVY CAPACITY REPORT 3/7/85

MUNICIPALITY	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY.
NEW MARLBOROUGH	576540*	576540*	0	0.00
NEW SALEM	251302	251520	218	0.09
NEWBURY	2165766	2470918	305152	14.09
NEWBURYPORT	9264029	9750955	486926	5.26
NEWTON	79876814	83219541	3342727	4.18
NORFOLK	3471818	3693994	222176	6.40
NORTH ADAMS	4596682	4596683	1	0.00
NORTH ANDOVER	11400250	11588025	187775	1.65
NORTH ATTLEBOROUGH	9024206	9292869	268663	2.98
NORTH BROOKFIELD	1161784	1377657	215873	18.58
NORTH READING	7700535	7733324	32789	0.43
NORTHAMPTON	11573291	11575460	2169	0.02
NORTHBOROUGH	7387263	7643621	256358	3.47
NORTHBRIDGE	3737364	3839000	101636	2.72
NORTHFIELD	1253415	1364536	111121	8.87
NORTON	5514927	5630786	115859	2.10
NORWELL	7549283	7616549	66561	0.88
NORWOOD	16329080*	16495021*	165941	1.02
OAK BLUFFS	2597497	2753110	155613	5.99
OAKHAM	467010*	467225*	215	0.05
ORANGE	1789052	1895610	106558	5.96
ORLEANS	4432175	4459222	27047	0.61
ORTON	777524	787019	9495	1.22
OXFORD	3680179	4130027	449848	12.22
PALMER	3661561*	4220808*	559247	15.27
PAXTON	1776393	1812850	35457	3.16
PEABODY	25504571	26393809	889238	3.49
PELHAM	608482	641048	32666	5.37
PEMBROKE	6223876	7196808	973932	15.65
PEPPERELL	3243329	3474211	230882	7.12
PERU	289899*	291673*	1774	0.61
PETERSHAM	486011	641550	156539	32.28
PHILLIPSTON	210788	247831	36043	17.08
PITTSFIELD	19814484	21072580	1258096	6.35
PLAINFIELD	333881*	333881*	0	0.00
PLAINVILLE	2931510	3054385	122875	4.19
PLYMOUTH	23458509*	23477880*	19371	0.08
PLYMPTON	1161140	1240415	79275	6.83
PRINCETON	1371030*	1371030*	0	0.00
PROVINCETOWN	3813387*	4403267*	589880	15.47
QUINCY	45667506	47667513	2000007	4.44
RANDOLPH	14769703	15101275	331572	2.24
RAYNHAM	4225484	4238717	13233	0.31
READING	15064025	15065107	1082	0.01
REHOBOTH	3928789	4032289	103500	2.63
REVERE	19357594*	19855386*	497792	2.57
RICHMOND	858420	937479	79159	9.22
ROCHESTER	1683028	1720555	37527	2.23
ROCKLAND	6616854	6648895	32041	0.48
ROCKPORT	4612942	4811088	198146	4.30
ROWE	1105356	1293147	187791	16.99

ADDITIONAL TAX LEVY CAPACITY REPORT 3/7/85

MUNICIPALITY &	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY
ROWLEY	1618243*	1618883*	640	0.04
ROYALSTON	249125*	351663*	102538	41.16
RUSSELL	675678	731733	56055	8.30
RUTLAND	1468644*	1491944*	23300	1.59
SALEM	23446451	23446451	0	0.00
SALISBURY	2612628*	2621553*	8925	0.34
SANDISFIELD	434832*	467001*	32169	7.40
SANDWICH	7827880	7837455	9575	0.12
SAUGUS	15580233	15580952	719	0.00
SAVOY	199148*	200371*	1223	0.61
SCITUATE	12048128*	12064834*	16706	0.14
SEEKONK	7345388*	7345820*	432	0.01
SHARON	9335193	9361300	26107	0.28
SHEFFIELD	1373795	1546395	172600	12.56
SHELBURNE	823930	845375	21445	2.60
SHERBORN	4241476	4261513	20037	0.47
SHIRLEY	1255542	1282022	26480	2.11
SHREWSBURY	11261146	11261596	450	0.00
SHUTESBURY	593844	594016	172	0.03
SOMERSET	15817794	16396253	578459	3.66
SOMERVILLE	29411849	30255200	843351	2.87
SOUTH HADLEY	5210841	6181780	970939	18.63
SOUTHAMPTON	1516460*	1587190*	70730	4.66
SOUTHBOROUGH	5026593	5033315	6722	0.13
SOUTHBRIDGE	4728353	4731390	3037	0.06
SOUTHWICK	3418116	3419844	1728	0.05
SPENCER	2501572	2651236	149664	5.98
SPRINGFIELD	54515788	54526788	11000	0.02
STERLING	2879972	3113651	233679	8.11
STOCKBRIDGE	1730130	1802934	72804	4.21
STONEHAM	12456956*	13204832*	547876	4.33
STOUGHTON	13225413	14208409	982996	7.43
STOW	3702490	3750937	48447	1.31
STURBRIDGE	3194116*	3444437*	250321	7.84
SUDBURY	13377895	13511262	133367	1.00
SUNDERLAND	649517	669688	20171	3.11
SUTTON	2699440*	2699776*	336	0.01
SWAMPSCOTT	10614079	10686672	72593	0.68
SWANSEA	7064750	7114710	49960	0.71
TAUNTON	13634381	13838550	204169	1.50
TEMPLETON	920394	920470	76	0.01
TEWKSBURY	12895542	12895542	0	0.00
TISBURY	2742915	2744161	1246	0.05
TOLLAND	149671*	149852*	181	0.12
TOPSFIELD	3492103	3840036	347933	9.94
TOWNSEND	2557360*	2576368*	19068	0.74
TRURO	1299108*	1305226*	6118	0.47
TYNGSBOROUGH	3202113	3204044	1931	0.06
TYRINGHAM	227041	234049	7008	3.09
UPTON	1636325*	1686160*	49835	3.05
UXBRIDGE	3493840*	3493850*	10	0.00

ADDITIONAL TAX LEVY CAPACITY REPORT 3/7/85

MUNICIPALITY &	FY85 ACTUAL LEVY*	FY85 LEVY LIMIT*	ADDITIONAL LEVY CAPACITY	ADDITIONAL CAPAC. AS % OF ACT. LEVY.
WAKEFIELD	16340000*	16445869*	105869	0.65
WALES	495712	506384	10672	2.15
WALPOLE	12038966	12144618	105652	0.88
WALTHAM	36374577	36374578	1	0.00
WARE	2738427*	2739152*	725	0.03
WAREHAM	9057711	9348077	290366	3.21
WARREN	1166968	1225790	58822	5.04
WARWICK	272462	294002	21540	7.91
WASHINGTON	178742	224196	45454	25.43
WATERTOWN	22715509	23269175	553666	2.44
WAYLAND	11596017*	11597323*	1306	0.01
WEBSTER	4316811	4992438	675627	15.65
WELLESLEY	23188803*	23196409*	7606	0.03
WELLFLEET	2173501	2208059	34558	1.59
WENDELL	235043*	242389*	7346	3.13
WENHAM	2167596	2385094	217498	10.03
WEST BOYLSTON	3374049	3584797	210748	6.25
WEST BRIDGEWATER	3443849	3513503	69654	2.02
WEST BROOKFIELD	1235533*	1235324*	2741	0.22
WEST NEWBURY	1997600	2018708	21108	1.06
WEST SPRINGFIELD	14589322	14589322	0	0.00
WEST STOCKBRIDGE	667046	689944	22898	3.43
WEST TISBURY	833500	833906	1406	0.17
WESTBOROUGH	9048631*	9313811*	265180	2.93
WESTFIELD	15643486	16070141	426655	2.73
WESTFORD	8062317	8594000	531683	6.59
WESTHAMPTON	639600	644439	4839	0.76
WESTMINSTER	2449964	2490887	40923	1.67
WESTON	12530812	12795907	265095	2.12
WESTPORT	5910220	6425081	514861	8.71
WESTWOOD	13308438*	13308438*	0	0.00
WEYMOUTH	25145000	26018818	873818	3.48
WHATELY	612632	639333	26701	4.36
WHITMAN	5773577	5783505	9928	0.17
WILBRAHAM	6764316	6958982	194666	2.88
WILLIAMSBURG	920562	971974	51412	5.58
WILLIAMSTOWN	3848700	4004921	156221	4.06
WILMINGTON	13712083	14266836	554753	4.05
WINCHENDON	1981592	2164298	182706	9.22
WINCHESTER	18464166	19330467	866301	4.69
WINDSOR	226561	226937	376	0.17
WINTHROP	6266706*	6367462*	100756	1.61
WOBURN	21987819	22008156	20337	0.09
WORCESTER	63958547	63963559	5012	0.01
WORTHINGTON	426590	448703	22113	5.18
WRENTHAM	3942236	3986673	44437	1.13
YARMOUTH	11161204	11380400	219194	1.96
*STATEWIDE TOTALS:	3089351230*	3152914064*	63562834	2.05

FOOTNOTES:

* FOR THE 73 MUNICIPALITIES THAT HAVE NOT FILED FY85 TAX RECAPITULATION SHEETS YET, FY84 ACTUAL TAX LEVIES AND FY84 LEVY LIMITS ARE SUBSTITUTED.

& AYER, GOSNOLD, AND HARVARD HAVE NOT FILED THE FY84 AND FY85 TAX RECAPITULATION SHEET.

DEBT EXCLUSIONS AND OVERRIDES

-- 34 municipalities have voted to override their levy limit in one or more of fiscal years 83, 84, 85

-- 48 municipalities have voted to exclude specified debts from their levy limit in one or more of fiscal years 83, 84, 85

-- 12 municipalities have voted both overrides and debt exclusions in one or more of those fiscal years

OVERRIDES

-- 32 towns have approved 53 different overrides FY83-85

-- 1 city and 1 town over rode the amount they were required to cut in the first year of Proposition 2½

-- 26 towns have overriden by 2.5% and 23 by 5%

-- 44% of the towns overriding had voted against 2½

-- 85% of the towns overriding were below 10,000 in population; 76% were below 5,000; 56% are in the four western counties

-- 9 town have overriden in two years and three in three years

-- at least 40 towns and cities defeated one or more override proposals (and 10 of those also passed override proposals)

DEBT EXCLUSIONS

-- 48 towns (and no cities) have voted one or more debt exclusions in one or more years FY83 through FY85

-- the number of debt exclusion requests has increased FY83-85

-- 93% of the debt exclusions were in towns below 25,000; 62% in towns below 10,000 and 11% in towns below 5,000

-- debt exclusions show no geographic patterns

-- 1/3 of the exclusions were for public works purposes and 1/4 for school purposes

-- 33% of the communities excluding debt had a majority of voters against 2½ on the November 1980 ballot

FY85 data based on tax rates for 280 (of 351) municipalities. Information on defeated votes derived from those cities and towns which forwarded that data to DOR.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

MUNICIPALITIES VOTING TO OVERRIDE 2 1/2 LEVY LIMIT

MUNIC.	TYPE OF OVERRIDE	% VOTE FOR/AGAINST	$ AMOUNT OF OVERRIDE FY83	FY84	FY85
Alford	5%	71 - 29	37,635	-	-
	2.5%	53 - 47	-	-	5,000
Ashfield# *	2.5	52 - 48	15,116	-	-
Bolton	2.5	54 - 46	-	39,763	-
	5	67 - 33	-	-	43,810
Brewster# *	2.5	66 - 34	87,985	-	-
Cambridge#	Elim 7.5	72 - 28	5,097,541	-	-
	Elim 15	69 - 31	10,195,082	-	-
Carlisle*	2.5	60 - 40	69,449		-
	2.5	66 - 34	-	75,986	-
	2.5	67 - 33	-	-	81,103
Chilmark#	5	81 - 19	-	56,944	-
Clarksburg	5	71 - 29	-	85,000	-
Cummington# *	5	75 - 25	-	-	15,000
Gosnold	5	92 - 8	54,895	-	-
Greenfield#	Elim 7.5	58 - 42	635,107	-	-
Hawley#	5	69 - 31	18,000	-	-
	5	81 - 19	-	-	35,000
Lincoln# *	2.5	64 - 36	100,779	-	-
	2.5	72 - 28	-	105,637	-
Monroe	5	87 - 13	-	10,478	-
Montgomery# *	2.5	57 - 43	-	7,320	-
	2.5	53 - 47	-	-	7,687
New Ashford# *	5	70 - 30	-	13,000	-
New Marlbord*	5	67 - 33	80,096	-	-
Otis	2.5	79 - 21	14,505	-	-
	5	80 - 20	66,489	-	-
	2.5	79 - 21	-	16,530	-

Majority of voters voted against Proposition 2½ in November 1980.
* Also voted to exclude debt from the levy limit.

When two votes are indicated in oneyear, one requiring a majority (the 2.5% override and one a 2/3 vote (5%), and both pass, the 5% vote is the applicable one.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

MUNICIPALITIES VOTING TO OVERRIDE 2 1/2 LEVY LIMIT

MUNIC.	TYPE OF OVERRIDE	% VOTE FOR/AGAINST	$ AMOUNT OF OVERRIDE FY83	FY84	FY85
Peru	2.5%	77 - 23	6,700	-	-
Phillipston*	2.5	58 - 42	5,020	-	-
Plainfield#	5	77 - 23	71,575	-	-
Plymouth*	2.5	55 - 45	-	198,542	-
Princeton	2.5	51 - 49	-	32,600	-
	2.5	52 - 48	31,000	-	-
Rowe#	5	73 - 27	150,000	-	-
Stow*	5	74 - 26	-	-	85,000
Tisbury#	2.5	54 - 46	55,814	-	-
Tyringham	2.5	68 - 32	-	4,706	-
	5	67 - 33	-	31,000	-
Wayland	2.5	51 - 49	260,000	-	-
W.Stockbridge	5		46,650	-	-
W.Tisbury #	2.5	72 - 28	-	15,395	-
	5	68 - 32	-	75,000	-
	2.5	77 - 23	-	-	18,059
	5	75 - 25	-	-	75,000
Westhampton	2.5	52 - 48	13,049	-	-
	2.5	52 - 48	-	13,701	-
	2.5	51 - 49	-	-	15,718
Weston *	2.5	57 - 43	266,000	-	-
	2.5	58 - 42	-	274,000	-
	2.5	66 - 34	-	-	150,000
Windsor	2.5	83 - 17	4,465	-	-
	5	78 - 22	27,000	-	-
	2.5	65 - 35	-	4,900 }	-
	5	72 - 28	-	18,000 }	-
Worthington#	2.5	78 - 22	8,503	-	-
	5	70 - 30	77,234	-	-

Majority of voters voted against Proposition 2½ in November 1980.

* Also voted to exclude debt from the levy limit.

When two votes are indicated in the same year, one requiring a majority (2.5% override) and one 2/3 (5%), and both pass, the 5% override is applicable.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

MUNICIPALITIES VOTING TO EXCLUDE DEBT FROM 2 1/2 LEVY LIMIT

MUNIC.	% VOTE FOR/AGAINST	$ AMOUNT EXCLUDED FY83	FY84	FY85	PURPOSE
Abington	60 - 40	-	626,360	600,080	Sewers
Acton	51 - 49	49,661	212,016	177,365	Schools
Ashfield# *	70 - 30	-	-	-	Sewers
Athol	79 - 21	-	-	-	Water
Avon	80 - 20	-	-	195,000	Water
Belchertown#	58 - 42	-	-	-	Schools
Blandford #	62 - 38	-	-	9,643	Pre*
Boxborough	55 - 45	-	-	91,750	Fire Eq.
Boxford	87 - 13	-	4,764	44,932	Land Purch.
Brewster#*	78 - 22	-			Golf Course
	80 - 20		192,000	203,680	Water
	52 - 48	-	-	534,630	Pre*
Carlisle*	74 - 26	-	-	-	Fire Dept.
	82 - 18	-	-	-	Schools
Carver	52 - 48	-	-	299,382	Pre*
Cummington # *	59 - 41	-	442		Schools
	76 - 24	-	-	-	Highway
Dalton	69 - 31	-	8,374	14,488	Schools
Edgartown#	77 - 23	-	-	80,943	Pre*
	79 - 21	-	-	11,750	Schools
	72 - 28	-	-	23,552	Highway
	78 - 22	-	-	24,440	Sewers
Hampden	69 - 31	-	66,094	68,242	Schools
Harwich#	61 - 39	-	-	41,616	Schools
	71 - 29	-	-	389,000	Water
	76 - 24	-	-	-	Water
	59 - 41	-	-	-	Land Purch.

Majority of voters were against Proposition 2½ in November 1980.
* Also voted to override their levy limit.

MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

MUNICIPALITIES VOTING TO EXCLUDE DEBT FROM 2 1/2 LEVY LIMIT

MUNIC.	% VOTE FOR/AGAINST	$ AMOUNT EXCLUDED FY83	FY84	FY85	PURPOSE
Hingham	54 - 46	-	-	-	Sewers
Holbrook	58 - 42	121,850	-	115,000	Sewers
	60 - 40	-	-	-	Sewers
	57 - 43	-	-	-	Sewers
Holliston	53 - 47	-	-	-	Library
Lee	76 - 24	-	147,201		Schools
	72 - 28	-	-	68,575	Landfill
Lincoln # *	73 - 27	-	-	276,000	Land/Housing
Mansfield	52 - 48	30,000	401,400	362,028	Sewers/Ath.
	57 - 43	-	-	60,000	Schools
Marshfield	77 - 23	-	150,250	-	Library
Monterey #	69 - 31	-	-	-	Garage
Montgomery # *	65 - 35	-	-	6,705	Grader
	65 - 35	-	-	8,157	Loader
Nantucket #	65 - 35	-	540,000	514,400	Highway
New Ashford # *	100 - 0	4,500	5,000	5,000	Fire Dept.
New Marlboro *	79 - 21	-	-	-	Fire Dept.
Oak Bluffs #	51 - 49	-	-	-	Multipurpose
Phillipston *	58 - 42	-	-	17,900	Fire Dept.
Plymouth *	66 - 34	-	-	-	Schools
Rockland	70 - 30	-	536,769	623,625	Sewers
Sandwich #	65 - 35	-	-	37,605	Library
Shrewsbury	59 - 41	-	-	-	Schools
Somerset #	65 - 35	119,180	466,240	202,000	Sewers/H-way
Southwick	51 - 49	-	202,841	192,769	Roofs

Majority of voters were against Proposition 2½ in November 1980.
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MASSACHUSETTS DEPARTMENT OF REVENUE
DIVISION OF LOCAL SERVICES

MUNICIPALITIES VOTING TO EXCLUDE DEBT FROM 2 1/2 LEVY LIMIT

MUNIC.	% VOTE FOR/AGAINST	$ AMOUNT EXCLUDED FY83	FY84	FY85	PURPOSE
Stow*	78 - 22	-	-	-	Ambulance
	71 - 29	-	-	-	Res.Veh.
	64 - 36	-	-	-	Highway
	60 - 40	-	-	-	Highway
	66 - 34	-	3,783	36,693	School
	60 - 40	-	-	-	Schools
	57 - 43	-	-	-	Schools
	62 - 38	-	-	-	Library
	52 - 48	68,750	61,500	52,000	Land Purch.
Sutton	51 - 49	107,816	346,050		Munic.Ctr.
Truro#	56 - 44	-	-	26,663	Schools
Tyngsborough	67 - 33	-	242,835	204,695	Sewers
	72 - 28	-	-	-	Police Dept
Wellesley	66 - 34	84,080			Land Purch.
	66 - 34	147,501	218,313		Storm Drain
Wellfleet	68 - 32	-	-		Police-Fire
Westminster	93 - 7	-	47,501		Schools
	73 - 27	-	-	100,282	Schools
Weston*	53 - 47	11,962	39,112	37,088	Schools
	68 - 32	43,863	90,269	86,556	Schools
	74 - 26	-	-	31,307	Fire Dept.
	72 - 28	-	-	68,207	Schools
	81 - 19	-	-	-	Water
Westwood	53 - 47	255,000	696,400		Sewers
Whitman	52 - 48	-	-	-	Sewers
Wilmington	65 - 35	540,000	464,160	445,160	Sewers

Majority of voters were against Proposition 2½ on the November 1980 ballot.
* Also voted to override their levy limit.

MUNICIPALITIES DEFEATING PROPOSALS TO EXCLUDE DEBT @

FY 83 - FY 85

Date of Loss	Munic.	Type	Count	%
5/82	Bellingham	Pre*	507-1905	21-79
5/82	Bourne	Post	687-1713	29-71
3/82	Braintree	Pre*	1502-6400	19-81
5/82	Brookfield	Post	212-310	41-59
5/82		Post	205-319	39-61
6/82	Dartmouth	Post	1479-5211	22-78
5/83	Dracut	Post	2312-2681	46-54
4/83	Dunstable	Post	98-198	33-67
5/83 **	Harwich#	Post	516-575	47-53
5/83	Holden	Pre*	434-839	34-66
5/83	Lanesborough	Post	498-555	47-53
9/83	Mashpee	Post	211-247	46-54
3/82	Randolph	Pre*	1722-4025	30-70
3/82		Post	2518-3175	44-56
6/83	Tewksbury	Post	1169-1934	38-62
5/83		Post	1187-1908	38-62

Majority of voters were against Proposition 2½ on November 1980 ballot.
** Other debt exclusions were passed.
@ Based on those municipalities which reported votes which did not pass to the Department of Revenue by March 1985.

MUNICIPALITIES DEFEATING PROPOSALS TO EXCLUDE DEBT @

FY 83 - FY 85

Date of Loss	Munic.	Type	Count	%
5/82	Bellingham	Pre*	507-1905	21-79
5/82	Bourne	Post	687-1713	29-71
3/82	Braintree	Pre*	1502-6400	19-81
5/82	Brookfield	Post	212-310	41-59
5/82		Post	205-319	39-61
6/82	Dartmouth	Post	1479-5211	22-78
5/83	Dracut	Post	2312-2681	46-54
4/83	Dunstable	Post	98-198	33-67
5/83 **	Harwich#	Post	516-575	47-53
5/83	Holden	Pre*	434-839	34-66
5/83	Lenox	Post	498-555	47-53
9/83	Mashpee	Post	211-247	46-54
3/82	Randolph	Pre*	1722-4025	30-70
3/82		Post	2518-3175	44-56
6/83	Tewksbury	Post	1169-1934	38-62
6/83		Post	1187-1908	38-62

Majority of voters were against Proposition 2½ on November 1980 ballot.
** Other debt exclusions were passed.
@ Based on those municipalities which reported votes which did not pass to the Department of Revenue by March 1985.

MUNICIPALITIES DEFEATING OVERRIDE PROPOSAL@

Date Vote Taken	Name	% Type	Count	Vote %	'83	'84	'85
4-84	Oak Bluffs #	2.5	219-607	27-73		X	
3-82	Phillipston	5	53-56	49-51	X		
5-83		5	96-173	36-64		X	
5-84		5	136-130	51-49			X
2-84	Plymouth	5	2909-1482	66-34		X	
5-83	Princeton	5	216-487	31-69		X	
4-83	Rehoboth	2.5	131-678	16-84		X	
4-84		2.5	91-358	20-80			X
5-83	Russell #	2.5	46-200	19-81		X	
4-83	Sharon	2.5	722-1666	30-70	X		
3-82	Sherborn	2.5	311-748	29-71	X		
3-82		5	213-845	20-80	X		
4-82	So.Hadley	2.5	450-2739	14-86	X		
4-82		5	308-2798	10-90	X		
4-83	Southampton	2.5	93-297	24-76	X		
11-83		5	616-920	40-60		X	
4-84	Truro #	2.5	267-372	42-58			X
4-84		5	134-477	22-78			X
5-82	Warren	2.5	233-924	20-80	X		
5-83		2.5	168-759	18-82		X	
3-83	Wellesley	2.5	1525-2786	35-65			
5-82	W.Brookfield	2.5	159-337	32-68			
4-83	W.Springfield#	2.5	1408-4013	26-74		X	
4-83		5	835-4337	16-84		X	
4-82	Westhampton	5	68-100	40-60	X		
4-83		5	84-120	41-59		X	
4-84		5	75-120	38-62			X
4-82	Westminster	2.5	134-174	44-56	X		
3-83	Winchendon	2.5	186-1179	14-86			
3-83		5	117-1204	9-91			
	Worcester	Elim 7.5		32-68	X		

Majority of voters were against Proposition 2½ on November 1980 ballot.
@ Based on reports of defeated votes forwarded to Dept. of Revenue by 3/85.